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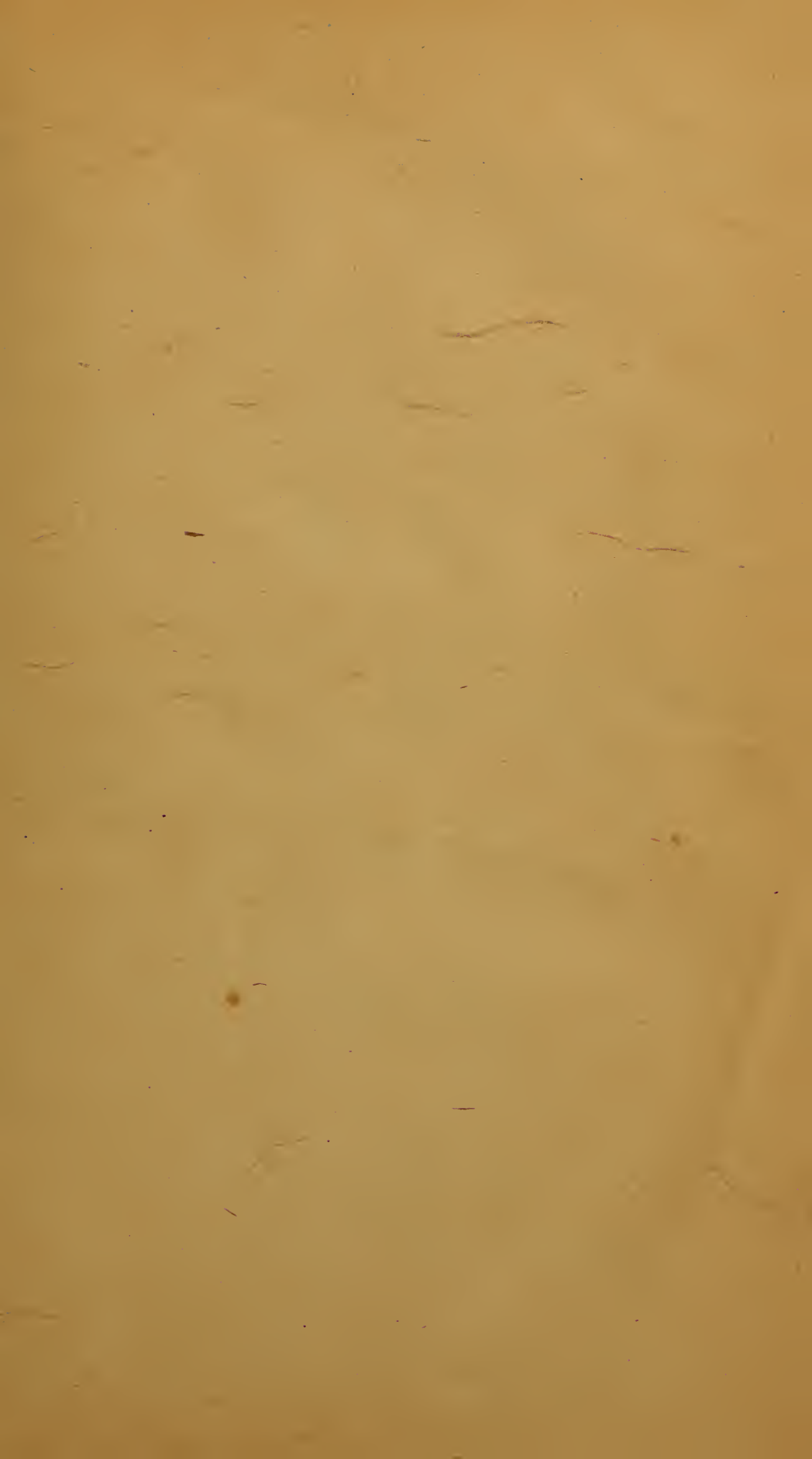
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UNITED STATES OF AMERICA.





A
LETTER

TO

HIS EXCELLENCY

DANIEL D. TOMPKINS,

LATE GOVERNOR

OF THE

STATE OF NEW-YORK.



ALBANY:

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1820.

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LETTER, &c.



STATE OF NEW-YORK, COMPTROLLER'S OFFICE,
Albany, December 13, 1819.

SIR,

My answer to your letter of the 30th of October last, has been prepared with as much expedition as my numerous official duties would permit.

Deeply as I regret the necessity of again appearing before the public in this unpleasant controversy, I am constrained to do it, not only in justice to my own character, but in vindication of that of the state, which I think is vitally concerned. In order to maintain yourself in the unjust ground you have taken in respect to your claims under the act of the last session of the legislature, and to convince the people that you are not a public defaulter, you have resorted to the only means left you—misrepresentation and sophistry : and to effect your object with the greater certainty, you have deemed it necessary to destroy, as far as in your power, my reputation as a man and a public officer, and under the influence of feelings of disappointed cupidity, you have given vent to the most unjust and cruel calumnies against me.

Did you reflect that you were attempting to destroy a man who had never injured you, unless you consider it an injury that I should have had the hardihood to prevent your taking out of the public treasury an immense fortune, to which you had no possible right, as I could conceive, either in law or equity ? Or, reflecting, did you disregard this, as unworthy of your notice ? Did you suppose that your story was woven with so much art and dexterity, that no discernment could ever unravel it ? That you had completely succeeded in veiling the true state of your accounts, and in permanently blinding the eyes of the community ? Or did you persuade yourself, that your eloquence, your sophistry, and pathetic appeal to the public sympathy, and your attack on me, would appal and confound me ? If you thought so, you miscalculated most egregiously : For I am not to be intimidated from performing the duty I owe to the public and to myself, by the calumnies or denunciations of any man, or set of men ; and for support in the discharge of this duty, I rely, with confidence, on an enlightened and candid people.

I cannot indeed aspire to rival you in the arts of an able writer. I have no eloquence to dazzle and mislead the public judgment. I aim only at a plain and distinct statement of facts : if I am understood, it is all I desire. I intend to rely entirely on documentary proof, as far as it can be obtained ; and where I may not have it in my power to controvert assertions made by you, which are unfounded in fact, except by my own declarations, the point must rest upon our respective veracity. And in estimating this, the public will not forget that I have no personal interest in this controversy. I have no money at stake ; I have no ulterior views to promote : I am acting as a public officer placed as a sentinel on the public treasury. I shall lose nothing if you ultimately obtain from that treasury the enormous sum for which you are contending.

Do you stand in the same disinterested situation? Are you influenced by no private and personal interest? Are you not to be greatly enriched, if the result of this contest shall be as you wish and intend? Are you not, in one word, a witness in your own cause, deeply interested, and even incompetent by all the ordinary rules of evidence? Be assured, sir, that if our respective claims to credibility must be contrasted, these considerations will not be overlooked.

You have thought it expedient in the course of your letter, to enter into a detail of your services during the war; a detail, which you seem to apprehend may be considered by some "ostentatious," and which must be acknowledged by all to be wholly irrelevant. Your services, however much demanded of you by your official station, and however important and efficient, can, in no sense, illustrate the justice of your claims, under a law of the state.—However much they may have influenced the legislature in enacting the law, you must be sensible that they ought not to influence me as a public officer in executing it, or the public in judging of the fairness and correctness of my conduct, and of the real merits of the question in dispute between us. If, therefore, you had intended to rely only on an appeal to the cool and candid judgment of the public, you would have omitted this display of your own uncommon merits, and would have contented yourself with discussing the merits of your claims: you would not have attempted to enlist in your favour, the feelings of the community, and to withdraw their attention from the true points of the controversy. That this attempt will fail, I have no doubt. The people will consider this subject coolly and deliberately. They are too much interested in it to be inattentive or careless, or to be led away by any excitement which you may labour to produce.

Since the negotiation between us for the adjustment of your accounts was finally broken off; in your publication at that period; and in your letter which I am now answering, you have assiduously laboured to fix on me the charge of injustice towards you, of having long been *actuated by a design to oppress and injure you*: of knowingly violating my official duty; of carelessness with respect to your vouchers; nay, of the intentional suppression of them; of designedly throwing your accounts into confusion, with the view to embarrass and prevent their final settlement; and indeed of being guilty of almost every kind of official misconduct in relation to you. As far as these serious charges against my official and private character are attempted to be supported by specific proofs, they will be made the subject of examination hereafter. As often as you deal in general terms of accusation and reproach, (of which your letter is full) I must meet them again as I have heretofore done, with a solemn denial. I know and feel that the whole of my conduct towards you has manifested a forbearance which has been pushed to the utmost verge of my official duty. I will not here republish the letters formerly addressed to you, soliciting, and even entreating you, for the sake of your own reputation, to attend to the adjustment of your accounts; and to save me from the censure which I was in danger of incurring.

by the long indulgence which I had granted you. These letters are before the public. But I am now enabled to refer to *your own opinion* as evidence of the correctness of my official conduct; and I invite your attention to the dilemma in which you appear to be placed.

If I had been guilty of all the various acts of injustice with which you charge me: If I had long since formed the design to oppress and injure you: if I had lost or suppressed your vouchers: if I had designedly confused your accounts, with a view to embarrass their settlement, *all these things must have been well known to you*, previous to the meeting of the joint committee of the legislature, of which Col. Davis was Chairman. And indeed, you now say, that you had long submitted in silence, and without complaint, to *my unjust and oppressive conduct*.—If these things were true, as you now assert them to be, it must be clear that I was an unfaithful and even a corrupt officer; and that you knew me to be so—And yet before that joint committee you took occasion repeatedly, and with the utmost apparent sincerity, to declare, that you did not implicate me, or any one in my office, in the alleged loss of your vouchers; “*and you spoke of my official conduct in terms of very high commendation.*” Not only of my *general official conduct and character*, did you thus speak; but you never in the presence of that committee, *spoke of my conduct in the transactions with you, otherwise than with respect and confidence.** Now, sir, I had at that moment, if ever, been guilty of most of the acts of injustice and official misconduct towards you of which you now complain, and to which you say you have long submitted; and which of course you must have then felt and known. If I had been thus guilty, what ought to be said of the hypocrisy, nay of the falsehood of your public declarations of the purity of my official conduct? And if I had not been thus guilty; if you spoke the truth when you spoke of my official conduct towards you in these very transactions, “*with respect and confidence, and in terms of very high commendation,*” what ought I to say of your attempt now to destroy my official, nay, my private character, by charging me with injustice and oppression? In which of these statements do you expect to be believed? *Both cannot be true.* You stand self contradicted.

Sir, you spoke as you thought and felt, when you spoke of me to the committee, “*with respect and confidence.*” You had no motive *then* to injure me: to endeavour to brake down the public confidence in my honour and veracity; to discredit my official statements, and by destroying me to open the way to the ultimate attainment of your objects.

On the subject of the general spirit and temper of my conduct towards you, I must also refer you to the concluding paragraph of the letter of Col. Davis, in the appendix. He says, that during my whole intercourse with him on the subject of your accounts, my “*conduct was marked throughout by a delicate and scrupulous regard to your character and feelings, and that I cautiously avoided any thing offensive to your feelings or prejudicial to your claims.*” Surely, sir, if I

* See the letters of Mr. Bacon and Col. Davis, in the Appendix, marked (B & C.)

had been actuated towards you by the motives which you now attribute to me, those motives would have influenced me in my interviews with Col. Davis, who, you say, "has always been ardently opposed to you in his political feelings," and was "in some degree, perhaps, influenced by those feelings in instituting an enquiry into your accounts." If so, he would not have received unfavourably any suggestions from me, "prejudicial to your claims." Yet, in all my intercourse with him, I was "delicate and scrupulous," in relation to your "character and feelings." It gives me great pleasure, in addition to your own solemn acknowledgments of the fairness and uprightness of my official conduct, to refer to the opinion of Col. Davis, to whose candour and integrity, all who know him will unite with you in bearing testimony.

Among the specific acts of injustice towards you, which you have alleged, is the rule adopted by me of holding you accountable for the faithful expenditure of all the monies drawn from the treasury, on your order, by subordinate agents of the government. You say that "you protested against this practice in the early part of your administration."

In answer I remark, that I have no recollection that you ever protested against it. But even if you had, I could not without a law have altered it. This practice was in force when I came into office, and I continued it, because I found it established, and because I thought it a salutary rule, that the agent to whom, or to whose order money was directed to be paid, should be held accountable for its faithful expenditure. It is reasonable to suppose that under these circumstances he would be vigilant in calling to account the subordinate agents to whom he might advance the money. The appropriations which have at various times been made for the improvement of the navigation of the Hudson river, for opening and making of roads, for the building of bridges, for the expense of the commissary's department, and in short, all appropriations for public objects, have been paid to the commissioners or persons named in the law, and these persons have been held accountable for their faithful and final expenditure. In cases where advances have been made from time to time by these persons to their subordinate officers, they have never received credit for such advances, until it was shown by proper vouchers that the money was actually expended for the purposes for which it was appropriated, except in cases specially provided for by law. This practice having been uniform, and well known to the legislature, I cannot see any reason why it should be departed from when you are the agent receiving money at the treasury. If it be a hard and unjust rule, the legislature has the power of altering it: but I could not take it upon myself to depart from established forms without legislative sanction. It is clear therefore that I am in no way to blame for the course which I have pursued in this business; and that it could not be expected I should relinquish the fixed practice in favour of you or any other person.

But even if it had been otherwise; if it had been the custom of the

office to pass all advances to the credit of the person making them, I could not have applied it to your case. On examining the warrants which were drawn on the treasurer agreeably to your requisitions, I find that many of them were drawn by your direction when personally present at the treasury, and that in most cases when you sent a written requisition, it was either in your own favour, in favour of the cashiers of the banks in which you kept your deposits, or in favour of your private secretary, or of some other person who acted for the time as a mere messenger to bring you the money, and give the necessary receipts at the treasury. In some cases the requisition was in favour of the person who was to expend the money. Now, it is too absurd to contend for a moment that when the cashier of a bank, with whom you kept your deposits, received the money, it ought to be charged to him by the state; or that when your private secretary or agent called for the money, for no other purpose but merely to carry it to you, it ought to be charged to such agent. This, I presume, you will not contend for, and it therefore only remains to be shown that I ought to have charged those sums which the *expending* agent actually received at the treasury, to such agent. This I could not do for the reasons which I have before stated.

But it is necessary to be a little more particular on this head, and to show in detail the different proportions received at the treasury by the officers and agents above mentioned. You say that "of upwards of one million of dollars which has been charged to me in the course of ten years, and for the expenditure of which I have been called upon to account, and in many instances to re-account, a very large proportion has been receipted for by others, and has never passed through my hands."

You carefully abstain from stating the amount which thus never passed through your hands. I shall supply the deficiency.

During your administration, warrants by your order were drawn on the treasurer for the public defence, (exclusive of contingent expenses, &c.) amounting to \$1,042,637⁵³/₁₀₀ (See Assembly Journal, 1819, page 460 to 468.)

These warrants were paid at the treasury to the following persons, as appears by their receipts to the warrants now on file in this office, viz:—

To yourself,	\$219,832.92
To agents employed to receive the money for you, or to whom money was due by you for public objects, and paid by an order on the treasury, viz :	
John C. Spencer, your private secretary,	80,498.17
Daniel Rodman, do.	9,000.
Aaron Clark, do.	33,530.
John McLean, jr. do.	4,500.
John W. Yates, cashier of the New-York State Bank,	362,121.46
Samuel Flewelling, cashier of the Manhattan Bank,	189,500.00
Anthony Lamb, (in 1810 and 1811, he not then being a public officer,)	11,000.00

Isaac Q. Leake,	2.000.00
Elisha Jenkins,	10.000.
William James,	750.
I. & J. Townsend,	10.500.
Vinal Luce,	2.702.
I. W. Livingston,	3.111.59
Richard Winslow,	1.791.39
Russel Attwater,	550.
Josiah Masters,	5.000.
Smith Cogswell,	5.000.
Lemuel Pomeroy,	2.000.
	<hr/>
	953.387.53

To persons who were known, or supposed, to be officers
for the expenditure of public money, viz :

Samuel Edmonds, paymaster,	50.000.	
Richard Platt, commissary,	6.000.	
Hart Massey,	750.	
Isaac Denniston,	2.000.	
William Carpender,	5.000.	
John McLean, commissary,	25.500.	89.250.
		<hr/>

\$1.042.637.53

From this it appears that you received either in person at the treasury, or by your agents authorized to receive for you, but not to expend it, the sum of \$953.387.53, and that the residue of the amount charged to you being \$89.250 was paid to other persons by your order.

Now it is worthy of remark, that with one exception, of which I shall speak presently, no part whatever of the sums suspended or rejected by me in the audit of your accounts, consists of money paid to the before named persons. No part whatever, with that exception, of the sums paid out by you, and not accounted for by the persons who received them, and for which I held you responsible, *consists of money paid at the treasury to persons by your order*: but it was money which you paid out of the monies drawn by yourself, and which passed through your hands. What becomes then of the accusation, that I kept you accountable for large sums paid at the treasury to other persons? It is not so, and I challenge you to shew it. The payments to Messrs. Edmonds and Platt, though charged to you in the first instance, were afterwards, and long since, credited to you and charged to them, and of this, with respect to Mr. Platt, I informed the legislature. (See Assembly journal, 1818, page 466.) And Mr. Edmonds having been appointed on the 1st September, 1814, principal paymaster of the volunteers and militia, it was made necessary to open an account with him, for the same reasons as existed in the case of Mr. Platt. (ibid. pages 454 and 498, and act of 21 Oct. 1814, chap. 8.) The other persons who received the money at the treasury have accounted to you for it, and you have received credit for the expendi-

ture. What credence ought your assertions to receive, when they are thus shown by undeniable, written, public evidence, to be incorrect?

The exception above alluded to, is in the case of John M'Lean, late commissary of military stores. His account was the only one in which money paid at the treasury to agents by your order, was suspended by me in the general settlement of your accounts. On a particular examination of the 25,500. dollars paid to him at the treasury, as before mentioned, I find it was paid at the following times :

1808, May 19,	\$10,000
1809, Oct. 2,	1,000
1812, Feb. 20,	7,000
1811, June 5,	1,500
1812, Aug. 17,	2,000
1816, April 16,	4,000

25,500*

You will find on examining my report of suspended items in your account, that only the last three of these sums are included therein ; the rest of them have consequently been accounted for. These three items amount to *seven thousand five hundred dollars* ; and of these, only the last two, amounting to six thousand dollars, appear to be claimed by you in your final abstract delivered to me last April. I therefore assert that these two items are all that you can prove (and I challenge the proof of any more) that were paid by your order at the treasury to other persons, and for which you were held responsible.

It must always be understood, that I admit that the sum of \$89, 250 was thus paid, but it was accounted for before the general settlement of your accounts the 6th March, 1818, and no part of it appears among your vouchers as advances for which you claim credit, except the above mentioned 6000 dollars.

So far was I from indulging in a "pertinacity" in keeping you accountable for monies that ought to have been debited to others ; that after the commencement of the war, when discovering that you had a variety of complicated and arduous duties to attend to, I more than once suggested the propriety of your releasing yourself from a portion of your responsibilities and labours, by giving orders in favour of the commissary, or other proper officers in every case where the act making the appropriations would admit of its being so done ; and I

* It is but justice to Mr. McLean to say, that he has uniformly maintained, that he is a creditor of the state, or of yours, in a large amount, having been obliged to pay out of his own funds, heavy bills for articles procured for the state, because you had neglected to furnish him with money, and because he had made himself personally liable. He has repeatedly endeavoured to procure a settlement of his accounts with you, and you have often agreed to meet him, and for this purpose particular days have been set ; but you never came forward. You have claimed and obtained credit for advances to Mr. McLean to the amount of \$33,192.58—and his accounts of expenditures, remaining in his hands, and not rendered to you, and by you to this office, amount only to about \$25,000 which will of course leave him a debtor of the state for about \$8000. Now to compel him to pay this balance into the treasury, or to account for it, if what he has constantly asserted be true, will be extremely cruel and oppressive, but such compulsion will be necessary on my part, unless you relinquish some of your claims for advances made to him.

stated cases where it might be done with propriety—Still you pursued your own course.

Allow me to inquire where was the necessity of your drawing into your own hands the appropriations for the fortifications, and the appropriations for the commissary's and paymaster's departments? You drew them almost wholly; for what reasons you can best answer. The following relation of facts and circumstances may aid you in determining why some of the monies were drawn by, and charged to you, and not to the subordinate officers.

Of the appropriations made by the 39th section of the supply bill of April, 1815, for procuring muskets, rifles, powder, cannon, &c. it appears you drew \$32,500, which ought, unquestionably, to have passed at once into the commissary general's hands. And because the money did not so pass in the regular and proper channel, it is now found that many of the articles required to be purchased by that act, have not been procured, and that they are, in fact, much wanted for the public service, although more money has been drawn by you, and since your administration, by the commissary general, than was sufficient to have procured all that the act requires. This was but lately discovered, upon an application of the commissary general for an additional draught on the treasury, under the said section, which induced an inquiry into, and an estimate of the expense of all the articles to be procured under the act. Of the said sum, I find that you have accounted for, comparatively, very little.

Of the appropriations for pay of the militia, volunteers, and seafencibles, which certainly ought to have passed, from time to time, as the same might have been required, into the paymaster's hands, you drew \$142,500; and of this you paid over to him only \$17,500; retaining in your hands \$25,000. And the last appropriation made, during your administration, for the fortifications on Staten Island, amounting to \$16,000, and made by an act passed 12th Nov. 1816, ch. 16, you drew into your own hands, and you paid thereof to the commissioners of fortifications, only \$2,631 79; and, consequently, retained in your hands \$13,368 21—that being the balance due from you on your fortification accounts; to which, if we add \$6000, received by you from the United States (particularly noticed hereafter) and not charged to you when your account was audited, the balance due from you on the fortification accounts, will be \$19,368 21. And your conduct, in the latter case, is the more surprising, when it is recollected, that you urged, with much ardour, the necessity of making this appropriation for the completion of the works, and to preserve them from decay. More instances of this character might be adduced, to show your willingness, and even anxiety, to get appropriations made; and not only made, but made to pass into your own hands—But it is unnecessary to swell the list.

And now permit me to ask, what injustice you have suffered in my practice of keeping you responsible for money received at the treasury, by your agents? Of \$89,250 thus paid, \$56,000 were received by Messrs. Edmonds and Platt, and afterwards charged to their account, leaving \$33,250, for which you were held responsible;

and this appears to have been paid to persons, easily called on to account, and who, in fact, did afterwards account for the whole, except the \$6000 before mentioned.

I trust, that the full exposition which I have given of this business, will cause men to be on their guard how they take your assertions on trust, without examination. For I think I have demonstrated, that your bitter complaint of "having been called on to account, and "in many instances to re-account for money; a very large amount "of which has been receipted for by others, and has never passed "through your hands," is utterly groundless and frivolous.

The very unfounded complaint which you make, that your accounts have been thrown into perplexity by the various ways in which I have stated them, would have appeared to much better advantage, if you had pointed out in a specific manner, the inconvenience to which you have been subjected on that account. Loose and general charges of this kind, however frequent they are in your letter, and how well soever they may produce the effect intended, of poisoning the public mind, and prejudicing the community against me, betray a want of confidence in the justness of your cause; and inspire me with a strong hope that I shall ultimately succeed in undeceiving that community, and showing the history of these accounts in its true light. I am not conscious of any variety in stating your accounts; I have pursued a plain and uniform system in that respect, as far as the nature of the accounts and vouchers would permit, and I challenge the scrutiny of any man who shall examine them.

Copies of your account current, as audited the 27th August last, and of the abstracts, &c. composing it, marked (D) will be found in the Appendix from which it can be seen whether your complaints are well founded or not.

Another complaint is, that I have "opened accounts which had "been examined and allowed, and for the ascertained balance of "which you had been paid as early as July, 1812, for the purpose, "you presume, of suspending in 1818, as questionable charges, large "sums comprised in those balances, and which were not restored to "your credit till August last; thus holding you up to the community "as a debtor for money drawn from the treasury for audited balances due and paid to you seven years ago."

I deny that I have opened any account, which had been finally closed, and I shall now proceed to explain the matter to which you have here alluded. On the 2d July, 1812, your account for the purchase of ordinance, arms, and ammunition, was audited, when it appeared that there was a balance due to you thereon of \$9,436.27½ for actual accounted expenditures. It appeared also that you had made advances on *unsettled contracts* to several persons, to the amount of \$17,500 more, making with the before mentioned balance, the sum of \$26,936.27½. This sum was paid to you at the treasury on the 8th July, 1812, agreeably to the 7th section of the frontier act of June, 1812. But it never was intended by me, and you knew the rules by which I was governed in auditing accounts, too

well to suppose, that the \$17,500 advanced by you, was ever absolutely carried to your credit. So far was that from being the case, that the certificate of the audit of the account now in question, expressly states, that there was a balance due to you of \$9,436.27½ and that in addition thereto you had made advances to the amount of \$17,500 on unsettled accounts, for which you were to account hereafter.

The whole amount of expenditures shown by you on the 2d July, 1812, including the said \$17,500, was \$83,700.27½, but I passed to your credit only \$66,186.27; the difference between these two sums is \$17,514, of which \$17,500 is for the advances which you had made, and \$14. for an error in your account. Now with what propriety can you accuse me of having opened accounts which were closed, when the certificate which you have in your possession declares the contrary? I appeal to that certificate, or to a copy thereof marked (E) in the Appendix to this letter. Nay, I have the account rendered to me by yourself, to prove it. Why then do you seek to inflame the public feeling against me, by asserting what is not the truth in this case? The above mentioned advances were never carried to your credit till the last audit of your account, the 27th August, 1819, and then it was done (that is, what remained unaccounted for) under the authority of the law passed expressly for the settlement of your accounts, by which I was directed to pass to your credit all monies paid by you in the public service, in advance. There would have been no need of this law, if I had been in the practice of crediting you with advances whenever you made them. But though it was not my practice to pass advances to the credit of the persons making them, I have always mentioned in the certificate which I gave them of the audit of their account, that such advances had been made, and this would always show that they had paid out the money, though it is true, that they were still held accountable by me for the faithful expenditure of that money by the agents to whom it was entrusted.

With respect to the private papers and duplicate charges which I reported to the legislature, 26th January, 1819, as it has been a fruitful source of complaint against me, as I have been vilified and abused in conversation and in the newspapers, on account of this report, and as you have made it the subject of heavy accusation against me in your letter, I beg leave to discuss the matter fully.

On the 18th January, 1819 the assembly called on me to report to the legislature, whether the commissioners appointed at the preceding session to adjust your accounts, had performed that duty; and in case they had not, that I should then report "A detailed statement of the unsettled charges in the said account, and the objections to their allowance, to the end that some proper mode might be prescribed for their final settlement."

According to my understanding of this resolution, I was called upon to report *all the charges which had been exhibited by you against the state and not allowed by me, with my reasons for not allowing and passing them to your credit.* And this I believe is the honest understand-

ing of every unprejudiced and indifferent person. Otherwise, what were the "unsettled charges" in your accounts? What was I to report to the assembly? If I had adopted your construction of the resolution, I should have reported nothing—that there were no *unsettled charges*. For you admit that on the 20th of October, 1818, you wrote to me "to return to you *all the vouchers and duplicates that were not absolutely passed to your credit.*"

You admit further, that on the 4th November, 1818, I returned to you *all the vouchers and duplicates required*; except a few which were detained for special purposes,* and such as had been sent to Washington. After this you say "Could I expect that the vouchers *thus withdrawn* by me, and *thus returned*, of which *mere lists* had been furnished, and which had been sent to you under your letters inviting to a want of care and scrutiny, could ever be regarded by any one, and much less by you, *as existing charges in my account?*"

Now I affirm, if these were not existing charges in your account, that I could not have reported any thing to the assembly. You required me to return to you *all the vouchers* which had not been absolutely passed to your credit. You then deny that such vouchers (being withdrawn by you) can be considered as existing charges in your account. What then were the *unsettled charges* which the assembly called on me to report? clearly no such charges remained, for your account was settled by having passed all your unobjectionable vouchers to your credit. But the assembly probably knew that there were some charges which remained unsettled, and therefore required me to state them.

I really supposed that I had in my former letter, sufficiently explained this business, and that the publication of what seems to have given you so much offence, was a matter of necessity on my part, and not of choice. In that letter, I said "Had you intimated, when any of your vouchers were rendered, that no attention had been paid to them, and that some might have been rendered which ought not to have been, and desired a return of all such, I should with pleasure have made the separation. But I beg you will take your own conduct in the course of this business into consideration, and then candidly say, whether I could with propriety, have acted otherwise than I did. Previous to the audit of the account, I had heard it rumoured, that you had charged this office with the loss of many of your vouchers. I thought it my duty then, in the examination, to account in some way, for every paper you sent me, in the order in which they stood charged in the abstracts. I had no reason to suppose from your conduct, or any thing you ever expressed, that they were rendered without any care or deliberation. The parcel delivered by Mr. Ironside, is the most defective of the whole, and

* The manner in which you mention the retention, by me, of some of these vouchers, for *special purposes*, might lead one unacquainted with the facts, to suppose that these purposes were sinister and improper. The few vouchers which I did retain of those not passed to your credit, were principally kept because the receipts were for advances on unsettled contracts, in cases where the persons who received the money were sued for the fulfilment of those contracts, which made it necessary to retain the receipts as evidence against them: or because the voucher was *partly* allowed, and therefore necessary to be retained as a voucher for such part. These are the "special purposes."

"contained more of exceptionable items than any that had been rendered. Could I suppose that these were delivered without an examination?—You told me when I was at Staten Island, that it would require but a few hours to arrange and make an abstract of them; and yet several weeks had elapsed before they reached me. It was not intimated by you, nor yet by Mr. Ironside, that any of the vouchers might be of a character that would require their disallowance or return: nor was any such intimation given at any other time when rendering your accounts. I did not and could not know that the rejected and suspended items, and the remarks thereon, were ever to be published. The remarks, when prepared, were intended for your eye alone."

I thought that this plain statement of facts, was sufficient to put at rest this part of our controversy; but it seems I was mistaken. You publish portions of my letters, requesting you to account, with the view of endeavoring to shew, that I had advised you to empty your bureau and trunks, and send their contents to me, without a consideration of their nature or character. Now, sir, I ask in the name of candor, do my letters invite to any such thing? You always spoke of the trouble of *classification and arrangement* of your vouchers, whenever I pressed for a settlement. I, therefore, to prevent the interposition of such excuses, informed you, that I would attend to it for you. This was no invitation to *repeat the same charge two or three times*, nor yet to *charge private vouchers*. I requested, it seems, that *lists* of the vouchers should be made by you, and they were made. The mere *making of these lists*, afforded abundant opportunity for you to detect the double and private charges, if any wish existed to exclude them. Had I pressed you to send me your trunks, or their contents in a "basket," *without lists or abstracts*, then, indeed, might you talk of misplaced confidence, with some reason. Now, the whole is mere "device," to draw public attention from the merits of the question between us; to excite odium against me, and sympathy for yourself.

I said, "the remarks, when prepared, were intended for your eye alone." They were so, and I had not the remotest idea, at the time, that a call would have been made upon me to give them publicity. They were *sent to you in March, 1818*, and in the month following, you were here. Why did not you *then ask the return* of such vouchers as you now pretend you never intended to send me? Why did not you then inform me that there were such in my possession? But no—you gave not the slightest intimation, that you had sent any that you did not intend to send, until after the publication alluded to.

In October, 1818, you sent me a letter, by Mr. Quackenbush, requesting the return of all such vouchers as had been *suspended, disallowed*, or *that had not been absolutely passed to your credit*. You say, that I acknowledged the receipt of this letter, "without setting forth its terms;" by which, I presume, you intended to be understood, that there was some proof against myself in it. To shew you that I had no such intention, I subjoin copies of that, and also of one received in September, preceding, marked (F.) What do these letters

prove, or what is to be inferred from their contents? Not, surely, that the suspended and disallowed charges, or any part of them, were such as were not intended by you to be debited to the state. In these letters, you say not one word of *withdrawing those vouchers, as charges against the state*. The legislature, in 1818, had appointed commissioners to settle your accounts. My firm belief was, that you requested a return of those vouchers, with the view to submit them to these commissioners.

In obedience, then, to the resolution of the assembly, I reported a statement of all the suspended and disallowed items, in your lists or abstracts of vouchers, with the reasons for suspension and disallowance, which had been communicated to yourself, about a year before. In doing this, I did precisely what I supposed, and still suppose, the resolution required. The assembly must have had an object in view in making the call; and that could have been no other than, if the commissioners had not settled your accounts, to ascertain on what principles I had acted, in suspending and rejecting your charges, to the end, as they said, in their resolution, "that some proper mode might be prescribed for their final settlement." They did not require a statement of your accounts with the state, as settled by me; that was afterwards required and furnished; but "a detailed statement of the unsettled charges." What could I possibly understand by this, but a statement of all charges made by you, and not passed to your credit? Where should I have stopped, if I had not adopted the course I did? Had I pretended to have excluded such items as I thought myself you ought never to have charged, I might have excluded items that you claimed to be properly chargeable to the state. Indeed, it is very manifest, from another part of your letter, that you are now claiming, or pretending to claim, double, and other equally absurd and unjust charges, "as existing claims against the state." If you are not, I should like to know how you make up the \$71,972 51, which Mr. Thompson, and others, certify you claim as "existing charges against the state." I defy you to make up that sum, without making it up, principally, of double and other equally inadmissible charges. But this shall hereafter be more particularly discussed.

I admit, that I might have mentioned, that you had requested, in October 1818, to withdraw all the vouchers that had been suspended, or di-allowed, and not absolutely passed to your credit; but I could not have stated that they were not to be charged to the state. The settlement of your accounts had then been placed in other hands than mine; and the only conclusion that was, or could be drawn, from the circumstance of your requesting a return of these vouchers, was that you wanted them to account in your settlement with the commissioners.

It is astonishing to see how you pervert and torture my language, in order, if possible, to make me appear inconsistent; and, as acting in bad faith to you, in respect to the suspended and rejected charges. I said in my former letter, that "I did not, and could not know, that the rejected and suspended items, and the remarks thereon, were ex-

er to be published. The remarks *when prepared* were intended for your eye alone." The latter sentence you did not think proper to quote; that would not so well have answered your purpose. After giving a portion of the above quotation, you proceed in the following strain: "*How wretched is this subterfuge! what sir! was the open communication of them to the Assembly no publication? was their entry on the journals nothing? were you so little conversant with political affairs as not to know, that even newspaper publication of them would be a matter of unavoidable consequence! you were no such novice, but I quit this disgusting topic.*" There was no subterfuge, sir, on my part: but there is a wretched want of candor on yours, in thus perverting my language. I was not, indeed, such a "novice" as not to suppose, after a report was made to the legislature on an interesting subject, "that even newspaper publication of them would be a matter of unavoidable consequence." I had reference to the time (March, 1818) when the remarks were made *and sent to you*, not to the reporting of them to the assembly in 1819. The public exposure of such as you never intended to charge (if any such there were) you might easily, as I stated before, have prevented. It would have been an easy matter for you in the spring of 1818, when here, to have singled out such items, as you wished to be entirely excluded from your accounts, and to have withdrawn them as such.

And here I cannot forbear to add the opinion of the joint committee of the legislature, of which Mr. Davis was chairman, on this subject. After saying that the large amount of double and other improper charges reported by me, might be attributed to your having delivered me your vouchers without order or arrangement, relying on my intimation that I would examine, assort, *and pass only such to your credit*, as were proper, they go on to say: "In making this explanation, your committee do not mean to be understood as imputing any censure whatever on the faithful and intelligent officer who made the report. In making that report, he did no more than act in obedience to the resolution of the house, calling on him for the report."

Again, you charge me with a "gross-attempt" to impress on the public a belief that you preferred claims on the treasury, under the law of last session, to the amount of \$605,000. It is utterly false. I defy any man to use language more explicit and clear than mine in my former letter, which on this point, I will repeat here, and I call on you to say whether it is possible the most ignorant man in this community can misunderstand me.

In my former letter, after relating the circumstances under which the law was passed, I say, "let us now see the extent of the claims you have made upon the treasury under that law."

"When your excellency handed me the opinion of your counsel, and the case you had prepared for them, there was annexed a schedule marked A. This paper has not been published by you with those to which it was attached. A copy of it is in my hands, and I insert it here, with the exception of that part which relates to rejected or suspended charges.

"SCHEDULE A."

"Claims of Daniel D. Tompkins, late governor of the state of New-York. allowed and recommended by the commissioners appointed by the legislature, over and above \$884,461 24, previously audited and admitted by the comptroller, and over and above \$136,625.44 suspended by him, viz :

1819, April 1. Interest and premium on \$42,157.88, being the balance audited and advanced by me for the public service in 1812, which was [not] settled or repaid till 1816. 4 years,	\$15,179.50
To commissions on \$1,075,021.72 drawn, expended and accounted for to the state, and for risk and responsibility for all officers and agents to whom the money was confided, expenses, journeys, command, losses, &c. at 5 per cent.	53,751.98
Interest thereon 4 years,	15,050.52
To commission on \$2,363,516.27, obtained from the U. S. and upon personal loans and advances expended and accounted for,	118,175.80
Interest on the last mentioned commission 4 years and 6 months to 1st July, 1819,	37,225.28
To premium and discount of \$1,095,000 at 20 per cent. in stock, being the amount loaned on my personal responsibility, and advanced and accounted for,	277,506
Interest thereon to 1st April, 1819, 4 years and 3 months,	80,402.25
Interest for three months on \$53,751 98, on \$118,175 80, and on \$277,500, from 1st April, 1819, to 1st July, 1819, 3 months,	7,864.43
	<hr/>
	\$605,155.76"

" This schedule presents, in two of its items, the statement of your claims under the law, to wit: the sum of \$277,506, being the premium or discount, as calculated by you, on \$1,095,000, (which, you there state, you had borrowed on your "personal responsibility," and accounted for,) and interest on that premium, amounting, by your calculation, to \$80,402.25, making together the sum of \$357,908.25. This sum of \$1,095,000, was afterwards reduced by you to about \$1,000,000, and you intimated a willingness to refer the question of interest to the legislature, as one on which you thought I had some reason to doubt, though you had none yourself. I ought not here to omit to state, that in the exhibits of your claims which I saw in the hands of the commissioners, the items "premium," &c. and of "interest on the premium," were not carried out, but remained in blank.

" This sum of \$277,506 you certainly meant to represent as due to you, without any deduction on account of its being a stock premium, because you charge interest on the whole amount."

Wherein then in my former letter, do I, in the remotest degree intimate that you claim \$605,000 under the law? can language be more explicit? I published the schedule with the simple and only view of

showing your own calculation, of the premium and interest thereon ; and thereby demonstrated that your claims under the law amounted to about \$360,000, or \$230,000 over and above cancelling the balance due from you to the state. I may here add, that if I had had the views you ascribe to me, I certainly should not have stopped where I did. but should have published an additional schedule, or the latter part of the same that was published, and which accompanied the case prepared for your counsel. I take now, however, the liberty of annexing a copy of the schedule entire, marked (G.) From this the extent and nature of all the various claims you have set up against the state may be seen, not under the act, it is true ; but yet they are all claims which I believe you urged to be equitably due to you. They amount together, to the sum of one million and six thousand, seven hundred and sixty-one dollars and twenty-three cents.

Again, you charge me in substance with a wilful misconstruction of the act of the last session, with the view to injure and oppress you, and to defeat the declared will of the legislature. These are high charges. They affect me sensibly. I shall therefore enter more fully than formerly, into a consideration of this part of the subject.

You have thought proper to urge many reasons *not appearing on the face of the act itself*, to support your construction of it, and to ascertain the real intention of the legislature. I might with justice object to any attempt of this kind: for most certainly, no proposition can be more clear, than that every public officer is bound in construing a law, to look only to the law itself. Indeed no case can be stated or imagined, in which it would be proper for me to search for extraneous matter, to determine the true meaning of an act. No officer of the government is more frequently called on than myself, to judge of the construction of laws ; and if I should ever suffer suggestions of the individual opinions and views of the members of the legislature to influence my judgment, it may easily be seen, what uncertainty and confusion would ensue in the transaction of the public business. But as you have persisted in attempting to embarrass the question, by a departure from this salutary rule, I shall in some measure follow your example, merely for the purpose of explanation and defence ; and with the view to introduce something like order into this part of the discussion, I shall proceed, first, to notice the circumstances connected with the origin and passage of the law, with the view to shew *what was actually intended* to be effected by it, and under what representations and assurances on the part of yourself and your friends, it was adopted ; and I shall then consider the true construction of the act, without reference to any thing but itself. In doing this, I am aware, I shall be under the necessity of occasionally repeating things contained in my former letter.

I stated in my former letter, that I had no doubt, that the intention of the committee which reported the act, and of the members of the legislature who voted for it, was "to extinguish the balance of your accounts with the state," and they selected for that purpose that item of your claims, which appeared to them best calculated to answer that end. In proof of this, I explicitly stated in my former letter, that the

committee applied to me in your presence, to be informed of the amount of the balance against you, that I estimated it at about \$120,000, *and that you assented to the correctness of that estimate.* This statement you have not any where *questioned or denied.* But I have not relied on this alone. In order to ascertain whether my recollection on this subject was substantially correct, I addressed on the 12th ult. several queries to Mr. Bacon, a member of the committee, a copy of which marked (A) will be found in the appendix, and of his answer marked (B) and similar queries in all respects were at the same time addressed to Mr. Davis, the chairman, with the exception of the ninth, which was omitted in consequence of the answer which I observed he had given to Mr. Marcy's letter, published in your appendix. It would have been indelicate to have repeated that question. The answers to these inquiries will be found in the appendix marked (C), and you will perceive that I am fully corroborated in my statement and recollection of the circumstances.

From these answers it conclusively appears :

That the committee applied to me to know the amount of the balance against you.

That I stated it at about the sum of \$120,000.

That you assented to the general correctness of that estimate, and never denied that in any event, there would be a large balance against you.

That you furnished a statement in your own hand writing, in which you represented the premium on the money claimed to have been borrowed by you, to be an average of ten per cent.

That the committee undoubtedly selected that item, because it would give you a sum nearly equal to the balance which existed against you.

That the committee inquired of you, whether the premium might not exceed ten per cent.

That from the answers you gave, Col. Davis was satisfied, that the premium would not in any event exceed twelve per cent.

That the clause in the bill directing the payment to you, of any balance that might be found due (on which you much rely, as manifesting the intentions of the committee) was admitted to save your feelings; that it was objected to, as being at war with the manifest intention of the bill; and it was assented to, because it was contended, that great doubt existed whether any balance would be due you, and because your friends declared, that they did not believe, if a balance was found, *that you would insist on it, knowing as you did the grounds upon which the allowance was to be recommended.*

Can there remain a doubt, sir, as to the real object and intention of the framers of that law?

Knowing, as you did, that object—conceive my astonishment at learning in the short space of two or three days after the passage of the bill, that you stated to a gentleman in Albany, that the premium *would be 24 per cent.* What new information had you so soon acquired relative to the rates of premium? or did you know when before the committee, what you so well understood, two or three days afterwards? The rate of premium depended on the dates of the loans :

you were familiar with those dates : your attention doubtless had been much given to the subject. I forbear to state the inference, that seems almost irresistibly to result from these circumstances.

The legislature passed the law, with the view of relieving you from your heavy responsibilities to the state, and with the view of saving your reputation. The obtaining of the loans too, perhaps had some influence in the making of the allowance : but the great and paramount reason for making it, was the desire for a settlement of your accounts, so difficult to be understood, and which had occasioned so much trouble ; and to release you from your responsibilities, and thereby place you in a respectable attitude with regard to your money concerns with the state, which was so much desired by all for your sake, and for that of the state itself. These were the reasons, I sincerely believe, which actuated the legislature. All felt a deep interest in your reputation, and anxiously wished to see you freed from your embarrassments with the state. But nobody ever thought of granting you an immense fortune, over and above releasing you from the balance you owed. It was not, as you say, "in view of the great losses which you had evidently sustained in my statement of your accounts" that the allowance was made. You complain bitterly, that I should thus represent as an act of "bounty" on the part of the state, what you now claim to have been your right. What is it but *a mere act of bounty* ? You claimed a premium on money borrowed by you. You borrowed it for the United States, on the credit of funds furnished by them : You expended it in the service of the United States : It has all been repaid by the United States : If you had any claim, is it not clear it was a claim on the United States ? Nay, sir, does not the act itself provide, that I shall charge to the United States the whole allowance made to you ? Upon what pretence could it be charged to the general government, if that government was not bound to pay it ? and do you pretend that you *could have a claim of right against both governments, at the same time, for the same thing* ?

It is abundantly evident, that by the law in question, the state *gratuitously* assumed the payment of a claim, which, if it existed at all, existed only against the United States ; and will you deny this, when you refer again to the letter of Col. Davis, and there find, that you stated, "that a large quantity of muskets," &c. belonging to the United States, and amounting in value to something like \$400,000, were now in the state arsenals, and that these would be an indemnity to the state, for the allowance made by the law to you ? What possible right could the state have to retain them as such indemnity, if the allowance thus made to you, was of *right due from the state* ?

The fact that the state possessed these arms, was asserted by you. It was believed possible, and might have influenced the minds of some of the members of the legislature in voting for the law. But I am happy, for the honour of the state to be enabled to say, that you were entirely mistaken. When the state government understood, that such a statement had been made, an inquiry was set on foot, and the result has been, as I am informed, that there are no arms in the state arsenals, beyond those purchased with the funds of the state,

with the exception of less than one hundred muskets, and it is not improbable that even this small number is the property of the state. If there had been arms belonging to the United States, in the state arsenals, as you represented, they would have been delivered up to the general government without delay. The idea would not be tolerated for a moment, by the officers of the government of this state, that it would not be utterly disgraceful to its character to retain the property of the United States, accidentally in the state arsenals, until the general government should repay the money allowed to you, without its consent. The suggestion by you, that this might be done, excited more disgust in the minds of even your particular friends, than they have ever chosen to avow to you.

Cease, then, to claim now, as matter of *right*, what you were willing and anxious last winter, to receive as a "*bounty*." You cannot have forgotten, how often, and how bitterly, you have complained to me, to the committee, and to many others, of the injustice and bad faith of the general government towards you; nor your assurances to me, that when that government did you justice, you would pay the balance honestly due from you to the state. Surely then, you ought to be willing to acknowledge as "*bountiful*," the disposition manifested by the state, to relieve you from your embarrassments.

That you did claim 25 per cent. as the premium, and interest thereon, under the law, is beyond all doubt. I will relate what took place in July, in respect to this part of our controversy, and then let the candid determine whether the demand was not as effectually, and to all intents and purposes, made, as if you had stated a regular account against the state, for the premium, and interest thereon. You presented to me a letter from Isaac Bronson, Esq. a copy of which I annex, marked (H) and you yourself calculated the premium and interest, in a schedule accompanying the case you prepared for your counsel, a copy of a part of which I furnished in my former letter, and which will also be found in this.

With the view of inducing you to reflect on the unreasonableness of your demand, and to reduce it within the limits intended by the legislature, if you had any such intention, I brought to your notice, as delicately as I could, the intention of the committee. I stated that the premium mentioned in Mr. Bronson's letter was double, and I ought to have said, more than double, any thing the committee had ever thought of allowing; I stated that their intentions had clearly been, simply to square the account between you and the state.

In answer to my remarks as to the views of the committee, you said you had not understood them as I had done. You presented Mr. Bronson's letter as *evidence of what the premium was*; you had calculated it in the schedule annexed to the opinion of your counsel; you never disclaimed any part of it. Had not I a right then, to understand you as claiming the premium at the rate of 25 per cent. and interest thereon? Nay, could I possibly have understood you otherwise? and yet, after being defeated in your hopes last summer, and after our negotiations had ceased, you, at one of the three calls you made on me before you left this city, told me as I stated in my

former letter to you, that you presumed I had labored under a mistake as to the principle of calculating the premium: that the real premium would not be more than thirteen per cent. and the final balance due you, about \$25,000, being about the sum which you said the joint committee intended to give you. You moreover added, on that occasion, that had I given the construction to the act which you contended for, you meant to permit me to proceed in crediting you, according to my own rule of calculation; and then to take the merit of putting me right. It appears to me manifest, then, that so long as there was any prospect of succeeding in obtaining the premium at 25 per cent. or one dollar upon every four which you borrowed, besides an interest of between eighty and ninety thousand dollars thereon, you claimed these enormous sums; but when you were foiled, that you then felt alarmed at the effect such claims would have on the public mind, and you resorted to the miserable subterfuge, of attempting to induce me to believe, that the premium was in reality no more than about 13 per cent.

You say, "the amount of the premium was never a subject of discussion between us." Do you really think, sir, that the public can be induced to believe that this was so? is it to be conceived, that in April I should hear, that you meant to claim double the premium contemplated by the committee; that on the 29th July you should put into my hands the letter of Mr. Bronson, shewing clearly that the rate of the premium was 25 per cent.; that (in corroboration of Mr. Bronson's evidence, I presume) you placed in my hands a certificate of Messrs. Prime, Ward and Sands, (a copy of which marked (I) will be found in the appendix) shewing the market price of stocks in November and December, 1814, being the period when you made your loans; that you also, and at the same time, placed in my hands your case for your counsel, with the schedule containing your calculations of the premium, and of the interest thereon; and that I should retain all these papers and evidences of the extent of your claims for premium, &c. until the 2d of August, when our negotiations ended; and yet, that there should be no discussion between us as to the amount of the premium? I ask, sir, whether this is credible? besides, did I not, as stated in a former part of this letter, expressly bring to your notice your own representations to the committee, as to the rate, and their views and understanding as to the amount? I did so, but unfortunately without producing any effect or change of conduct on your part. And you enquire how could the amount of premium be a subject of discussion, when I avowed that I could not credit you with one cent under the act? I did say, *in my last letter*, that from the contracts and other papers relative to the loans produced by you, I could not credit you any thing. But you will recollect, sir, that of those contracts and papers *I knew nothing until the last evening of our negotiations*, when I took them home with me for examination.

"The amount of the premium," you say, "would have been various, depending on the times the several loans and advances of current money were made." We were led to believe so last spring, from your representations to the committee, it is true; but that you

should now talk of their being various, when the evidence you yourself produced, demonstrates that the same rate of premium applied to all your loans, is only another instance of the extraordinary assertions you are capable of making, to answer your purposes for the moment.

Allow me now to state what your claims under the law were, in July and August last. They were clearly and unequivocally as follows :

Premium of 25 per cent. on about one million of dollars. I say a million, because you had yourself reduced in July, (but not for the reasons you now assign) the \$1,110,000 spoken of before the committee, to about one million,	\$250,000
Interest thereon from Jan. 1, 1815, (the loans having been made in December, 1814, and January, 1815,) to 1st August, 1819, being 4 years and 7 months.	80,208
	<hr/>
	330,208

By your calculations in the schedule which accompanied your case, you make the amount of your claims under the act. about \$360,000. Your claims then under the act, in July and August, according to my calculation, (being considerably less than yours,) were \$330,208. And had your rule of construction of the act been adopted, what would you have drawn out of the treasury?

You would have drawn at least	\$204,578.50.
For the premium on one million of dollars, at	
25 per cent. is, as stated before,	250,000
And the interest,	80,208
	<hr/>
	330,208

From which, if there be deducted the balance of your account as now ascertained,	125,629.50
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There will remain as the sum which you would have drawn out of the treasury.	\$204,578.50
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It is true, that on the evening upon which our negotiations ended, you agreed to waive the question of interest, for the decision of the legislature; but did not abandon it: You claimed it as your equitable and even legal right, although you agreed not to press it upon me for allowance at that time. Well, sir, what do your claims amount to now? You do not reduce them, that I can find: You take special care not to commit yourself to accept of a less sum than the act, according to your construction, will give you. It is clearly to be inferred, then, that when circumstances shall be brought about (if they can be so brought about) to favor your views, you purpose to draw out of the treasury at least \$204,578.50 over and above cancelling the balance against you.

I thought that in the letter before me, you would have exercised your ingenuity in showing that a premium certified to be 25 per cent. was no more than about thirteen, a strange subterfuge you resorted to, at the moment of alarm, when foiled in obtaining the allowance of the whole.

I now proceed to state my view of the construction of the law in question, according to the terms of it; the only way in which I have ever felt myself at liberty, in my official capacity, to consider it. It is really of little consequence, in this view of the subject, what motives or reasons led to the passage of the law; what opinions of its effects and operations, were entertained by the members of the legislature; or what claims you have made under it.

The question is, what is the fair meaning of the act, as it passed? If the legislature really intended to allow you a premium on all the loans on which you now claim it, and they have omitted to express that intention in the law, or have expressed it so doubtfully, as to leave room for a real, and honest, difference of opinion; surely you will not deny, that, considering the magnitude of the subject in controversy, it was my duty, as a prudent officer, to suspend the execution of the law until the legislature could explicitly declare its will.

The act itself will be found in the Appendix, marked (K). By it I am directed to allow you, in the final settlement of your accounts, a premium on all monies "*borrowed and obtained*" by you, on your "personal responsibility." It was clearly, then, *a matter of fact* to be ascertained by evidence, in every case in which you claimed an allowance, whether the loan was made to you on *your own credit* or on the credit of any *pledge of property belonging to you*, or on the collateral security of *your friends by way of endorsement or otherwise*.

Did the lender look to *your credit and responsibility*? Did he *rely on it*? Was *it* the security on which he at all rested? You and your counsel think that in all cases in which your personal responsibility *was at all pledged*, you are entitled to the premium. Suppose now, for the sake of illustration, that it had so happened, when negotiating some of these loans with the banks, you had laughed at the idea of pledging your personal responsibility for such large sums, avowing that it was worth nothing; and that it was required only because you were acting as the agent of the general government, and with the view to impose some additional obligation on that government to repay the money punctually, in order to save you from embarrassment; and that you were expressly told, at the time, that you were never to be called on, and were not expected to pay one dollar.—Suppose, I say, such a case, can it be said, without doing violence to common sense, that the money on such a loan, was "*obtained on your personal responsibility*?" That such a case might exist is evident; and it is enough to show, that the *general principle* laid down by your counsel is unfounded.

Let it always be remembered, that the treasury notes deposited by you as security for these loans, *were not your property*. If other persons deposited the certificates of stock which they received from the government, "*at the banks and other places*," to aid their personal responsibility in procuring the money they wanted to fulfil their engagements with the government, the certificates were their own property. This was not your situation; treasury notes were placed in your hands by the government, to enable you to raise current money: they were the property of the government. There was therefore a manifest difference between you and these persons in this re-

spect. Had the loans been obtained by you on your personal responsibility, or by the aid of your own property, or the credit or property of your friends, then would you come within the fair intent and meaning of the act. A man's property and responsibility are convertible terms: his property is the foundation of his credit in pecuniary matters: but there is and can be no connection between a man's personal credit, and the property of another, although he may as agent have the disposition of that property, for the benefit of his principal.

Your counsel seem to have overlooked this obvious distinction.—Take the following extract from their opinion. “A contrary construction, which would limit the discount or premium to such loans only, as were effected by the late governor, *on his personal responsibility exclusively*, would lead to the greatest injustice, because it would be to deny to him the BOUNTY of the government, in proportion as he involved beyond his own, *the responsibility of his friends, or pledged his own property, or theirs, for the performance of his contracts*. It seems to us therefore, that it would be repugnant to natural justice, to allow to the late governor a premium or discount on money which he borrowed on his *own individual credit*, and refuse it when he borrowed it *on his own note, endorsed by a friend, or on his own note or bond, secured by a mortgage on his own property, or that of a friend*. This however would be the necessary consequence of any other interpretation of the law, than the one we give to it. We are therefore decidedly of opinion, that the late governor is entitled, under the law referred to, to the discount or premium, which it provides for, on all loans in current money made by him for the public use, where he became personally responsible or liable for the payment of the money borrowed, and where such money was expended or disbursed by him in the public service, notwithstanding he may have given *as collateral security for such payment, an endorsement or mortgage, or made a deposit of stock, treasury notes, or other property.*”

Now, sir, is it not perfectly clear, that your counsel go throughout, on the basis, that the property pledged by you, as collateral security, was your own, or that of your friends? and I doubt very much, whether, when they signed that opinion, they knew that the treasury notes, which you pledged as collateral security, were the property of the government.

The fact is no where communicated to them in *the case*, you submitted for their consideration. In that case, after mentioning the last amendment moved by Mr. Oakley in the Assembly, you say: “The object of the amendment was to limit the allowance on these loans, where, in addition to personal responsibility, *collateral security* was given, to a different premium or discount, than those where there was *no collateral security*. “Some of the monies were borrowed on my note endorsed by friends,” and again you say—“He” (the comptroller) “partly questioned the propriety of making an allowance, *if any collateral or additional security* were added to my personal responsibility,” and you conclude the statement of your case thus: “I have therefore to request the favour of your opinions

“ upon this question—whether *under the proceedings* and law aforesaid, I am not entitled to the allowance mentioned therein, on all current monies borrowed and expended by me, where, for the repayment of the whole loan, with interest, my personal responsibility was pledged, and where the proceeds of the loans were carried to my private credit in the banks, whether that personal responsibility was fortified *by collateral security or hypothecated stock, or treasury notes, or not*; with the same interest thereon, from the dates at which the respective loans and advances were made, that others who loaned current money to the government at the same periods *on their stock*, have received or been allowed.”

There is not one word in all your case, which could lead your counsel to think of the distinction which I have mentioned. You state the facts in such a way, that they must have believed, that the treasury notes pledged, were your own. If your counsel had adverted to the distinction at the time, they could hardly have omitted to notice it in their opinion, even if they had supposed that it made no difference in the result: for they could not, with correctness, have then said that “ *the necessary consequence of any other interpretation of the law than theirs,*” (and of course, then, of my interpretation,) would be to deprive you of the “ premium on monies obtained *on your own note endorsed by a friend, or on your own note or bond, secured by a mortgage on your own property or that of a friend.*” If my construction of the act is right, you would be equally entitled in all these cases, to the premium; but not *in a single case* in which you have claimed it under the law, and under this opinion of your counsel, which you attempt to apply to a state of facts in my judgment *essentially* different from those which really exist.

There is enough, sir, I flatter myself, in these considerations, to shew that the general principle for which you contend is not sound. Let us then go a little more into particulars.

You mention the loans made by the banks in Albany as coming within the act, because your personal responsibility was pledged. Let the officers and agents of those banks who negotiated these loans be called on to say whether, *in fact*, you obtained the money from them, on your personal credit. If they will answer that you did, I will without hesitation credit you with the premium on these loans.

But, sir, I have a much stronger case to which I invite your attention. Among the loans on which you claim the premium under the law, is the loan made by you of the corporation of the city of New-York, on the 24th December, 1814, stated in your list of loans to be \$410,000 but actually I believe \$400,000. To shew to me that you *had obtained this money on your personal credit*, you exhibited to me a certificate of Thomas R. Smith, stating in substance, that, in his opinion, the *only security the corporation received* for this loan, was your personal responsibility. I certainly did not think such evidence sufficient. I presume no person but yourself would have thought so.

You afterwards asked me before you left the city, why I had not allowed the premium on the corporation loan, and I told you that the original contract and papers, or copies, ought to have been produced,

to enable me to judge whether it came within the purview of the act or not; and that I thought it would be very improper to be guided by the mere opinion of an individual, as to the nature of the securities given.

The correctness of the ground which I then took, I have been fully convinced of by further inquiry.

It is now five years since your conduct in relation to that loan became a subject of newspaper controversy, and since the whole procedure was laid before the public. Whether the part which you took in that transaction, was marked by pure and perfect candor, or by management and artifice: whether the statement made by you, or that made by Mr. Mercein, (who negotiated with you in behalf of the corporation,) be true; whether you were justly or unjustly censured by the public at that time; are points on which I am not now called on to express an opinion. But as you have made a claim of 25 per cent. or \$100,000, for your trouble and risk in making that loan; as you have maintained that you were entitled thereto, under the law, because you had become *personally responsible*; and as you have charged me with persecution and injustice because I refused to admit Mr. Smith's statement as conclusive evidence; I cannot be censured for showing, from other indisputable testimony, that you never were *personally responsible*, and that your *personal responsibility was refused*. You doubtless recollect, that in November, 1815, the following letter was written:

November 23, 1815.

"GENTLEMEN,

"We have observed that a charge has been lately made and publicly reiterated, against Governor Tompkins, intended to impeach his conduct, in relation to a transaction with the comptroller of the corporation of the city of New-York. We are impressed with the belief that the charge is entirely groundless, and wholly founded on mistake or misrepresentation.

"The governor's situation forbids his coming forward to answer this attack.

"But, by our request, he has very readily consented to permit us or any other gentleman we might name, to examine any documents in his possession, that may throw any light upon the subject. We, therefore, take the liberty of soliciting you to have an interview with his excellency Governor Tompkins, and to receive from him such documents as may be in his possession, having a tendency to elucidate the real circumstances of the transaction. And we beg leave to assure you, that you will render to the public a very great service by openly submitting them to the community.

"Yours, &c.

JOHN TAYLER,	JAMES KANE,
THOMAS LAWRENCE,	BENJAMIN KNOWER,
CHARLES E. DUDLEY,	JOHN SWARTWOUT,
ISAIAH TOWNSEND,	W. P. VAN NESS,
JOHN W. YATES,	W. FEW.

"To Henry Rutgers, George Warner, Cadwallader D. Colden, Robert Bogardus, Jonathan Thompson, Esquires."

In conformity with this request, coming from men so distinguished and unimpeachable, the gentlemen to whom the above letter was addressed, made, on the 2d December, 1815, a long and laborious report in vindication of your conduct, from which I extract the following passage :

“ Though the corporation had pledged themselves to provide for the monthly pay of the militia called out at their own solicitation, for the defence of the city, without stipulating for any other security than their confidence ‘ *that the same would be reimbursed on a final settlement with the United States,*’ and therefore were, as the committee [of defence in New-York] seem to think, in their report of the 22d December, [1814] under an honorary obligation to pay the militia without requiring any new security ; yet, when the governor saw the distress which existed, and heard the clamours which were ‘ *raised by these dissatisfied men,*’ of which the committee speak so pathetically in the same report ; and found that the banks would make no further advances without the responsibility of the corporation, and that the corporation would do nothing without security ; he did propose to pledge to them treasury notes for the loan he wished to make, and throughout the negotiation it was understood as well by the governor as by the corporation, that the corporation was to receive from him a deposit of \$440,000 for the loan of \$400,000.”

Among the documents in your favour, introduced by Col. Rutgers and his associates, in their report, is a certificate of Samuel Edmonds, dated 15th November, 1815, in which he says, “ I certify that I was present at head quarters at New-York, on the twenty-fourth December last, when governor Tompkins and Mr. Mercein arranged the loan of four hundred thousand dollars made by the corporation to the general government, and that governor Tompkins informed Mr. Mercein, that his agent had returned from Washington, with authority to enter into the contract as originally proposed to the corporation ; but that the treasury notes had not been sent on for the purpose of being deposited as a collateral security, and that they could not be made out and sent on under a month at least, but the government had authorized him (the governor) to stipulate in its behalf, that they should be sent on before the loan became due.”

Now, sir, permit me to ask whether any man can seriously contend that you obtained this sum of \$400,000, on your *personal responsibility* ? Indeed, I have no doubt that had you stated this case to your counsel, they would at once have told you, that it did not come within the general principle.

And yet on this loan (as before remarked) you have claimed under the law, a premium of 25 per cent., or one hundred thousand dollars, and, if I had yielded to your notion about interest, of much more than that sum ; and I am accused of injustice towards you, because I would not so construe the law, as to authorize this enormous allowance, on a loan made to the general government, and for which you were not personally responsible.

I was under the impression, till very lately, that the act as drawn

by you, was passed without alteration. I find (although Mr. Bacon is of the same opinion) that I was incorrect in one important particular. It appears now by a copy of the *original draft* which Mr. Davis has sent me, and by his letter, that you had so prepared the bill that you were to be allowed the premium on all "*monies procured, borrowed and obtained*" by you: omitting the important words "*on your personal responsibility*." These words were added at his suggestion, and they were undoubtedly added to limit the operation of the bill. This circumstance, I acknowledge, cannot alter the construction of the act as it stands; but it certainly serves strongly to show both your views, and those of the committee, as to the nature of the loans on which the premium was to be allowed.

You complain, however, of my construction, because you say that it would entirely defeat the bill, and that you would get nothing under it. Why, sir, that is not my fault, nor the fault of the law. It is simply because you cannot, in point of fact, bring yourself within its terms. Suppose the act had expressly said, that you should have the premium only on such sums, as you had borrowed *without the pledge of treasury notes*; you would have been precisely in the same situation. You could not have obtained any thing under the law, as it now appears that you never borrowed any on such terms. Now the act, as at present framed, amounts in my judgment to the same thing; and of course you get nothing, because you cannot show to me, that you obtained any money on your "*personal responsibility*."

While the subject was under examination before the joint committee, I understood, that there were *two descriptions of loans*, which you claimed to have made. If you stated that *all* the loans were made with the aid of treasury notes, I certainly do not recollect it. You now rely much on the report of Messrs. Colden and Bogardus, to shew that the loans were understood at the time, to be of the description you now alledge. You say (page 51 of your letter) that the report of Messrs. Colden and Bogardus expressly states, "*that the loans referred to were on my personal responsibility aided by a deposit of collateral security*," and that the report of the joint committee refers "*to the loans mentioned by Colden and Bogardus as those on which they recommended the discount*."

All this appears plausible—but see how utterly unfounded it is. Refer again to Mr Davis' letter in the appendix (C) and to the report of the commissioners. They say (see page 852 of the assembly journal of 1819), "*This money, we are informed and believe, was obtained on his private credit, and was paid to the officers and citizens of the state of New-York, and exclusively expended for its defence*." And "again they say, (page 854) supplies of every kind, and from every quarter, were demanded; the resources and credit of the general government were exhausted; the state government had not thought proper to extend its aid; he could therefore only meet these exigencies by pledging his personal responsibility to raise the necessary funds: This he did and borrowed thereon, with the assistance in some instances of a deposit of depreciated currency as a collateral security, large sums of current money." Can any thing be more clear than

that the commissioners were led to believe from your representations to them, that you borrowed large sums of current money; that a portion thereof, and *much the largest* portion too, had been borrowed on your personal responsibility alone, and that the residue (the smallest portion) had been borrowed on the pledge of treasury notes, or depreciated currency, added to your personal responsibility? So sensible were you of the force of these remarks, and that the language used by the commissioners in their report, could bear no other interpretation than the one given by me, that you have been driven to the disgraceful necessity of misrepresenting and misquoting them. You say that the report *expressly states*, that the loans referred to, "were on my *personal responsibility aided by a deposit of collateral security.*" To aid you in your purposes of ruining me, and sustaining yourself in your untenable ground, you pointedly and clearly misquote the language of the commissioners. The important words "*in some instances*" which I repeatedly brought to your notice last summer, in support of my construction of the act, and of the intentions of the legislature, you have entirely and purposely omitted.

You will see also, that Mr. Davis now candidly admits the mistake into which he had fallen on this point, in his answer to Mr. Marcy's letter: and is now clearly of opinion that two descriptions of loans were supposed to exist: and when I found that the law contained words *limiting the allowance to loans obtained on your personal responsibility*, I was compelled to notice the distinction.

I will freely confess my belief, that had the entire committee understood, that all the loans had been obtained on a pledge of treasury notes, still they would have been willing to allow the premium thereon to the extent of the balance against you; their great object, as before stated, being to cancel that balance, and release you from the responsibility it imposed. And here again, I must be permitted to say, that as you distinctly understood the intentions of the committee, and of the legislature, it was a most unpardonable want of candor, of generosity, and of justice, for you to claim more than was intended to be given to you. You know what you had represented the premium to be, and your most devoted friend and partizan will hardly justify you in claiming more.

Thus, sir, I have stated as summarily as I could, the reasons which have influenced me in giving my construction to this law.

I know you will, as you have done, accuse me of presumption for differing from your counsel. You seem all along to have thought it incumbent on me, to yield my own judgment to theirs. If it had been a matter of private concern, I might probably have done it: but I had supposed that you too well understood the nature of official responsibility, to think that in the discharge of my public duty, I was not bound to be guided, entirely by the dictates of my own conscience and judgment; and I will say, in the language of my former letter, that the considerations I have stated, "if they do not convince you I am right, ought to satisfy you, *that it is not clear that I am wrong*: and if *there is any serious doubt* in the case, the course of my duty is too plain to be mistaken." My high respect for your counsel, both

as men and as lawyers, has made me feel great uneasiness in being obliged to differ from them, and combat their arguments; in doing which, however, I have only followed the dictates of conscience: and I cannot but here declare my solemn conviction, that had I yielded myself to your views and pretensions, they would pronounce me either a fool or a knave.

I will now proceed to notice some of your remarks, which may require attention, although they do not appear to have much bearing on the real merits of the question between us.

With respect to the complaint which you make, that I have not yet returned to you certain vouchers demanded by you in October, 1818, I observe that they were sent to Washington, as I have before informed you. In consequence, however, of your letter of that date, the agent of the state for settling with the United States, was immediately written to, to return the vouchers thus called for, as speedily as possible. I here subjoin an extract from his answer, dated at Washington city, October 27, 1818.

“ The accounts and vouchers are all deposited in the war department, and have been partially acted upon. The account of the state against the United States referring to the vouchers, has been stated and rendered; and neither can with propriety be withdrawn or altered.”

“ It appears from the partial examination given to the account, that many sums allowed by you and credited to the vice president, had been previously allowed and passed to his credit at the war department. The vice president can doubtless explain the cause of this inadvertance. But it is obvious, that before the explanation can be made, all the accounts must be examined here. It is equally obvious, that no item can be considered as absolutely carried to the credit of the vice president, until it is ascertained that it has not been allowed at the war department; that you can not make an exhibit to the commissioners, nor can they act sooner; and that if the vice president's request be complied with, I must withdraw all the vouchers and return to Albany.”

These vouchers would have been returned before now, however, were it not that some few had been merely suspended by the auditors of the treasury department, not rejected, and may therefore, yet be allowed to the state, and if so, then to you.

You say, that before the commissioners, I denied no part of “ your statements, objected to none of the documents produced, nor to the principles contended for as applicable to them.” There was one part of your statements which, I presume, you will allow I denied, viz. the loss of vouchers at my office. Indeed you had not the hardihood then to make this charge seriously—you merely hinted at it; and if I mistake not, the commissioners considered it altogether ridiculous. As to your statements relating to matters not appertaining to my office—such as your exchanging useless muskets for those that were good, &c. &c. I knew nothing, and could therefore neither deny nor affirm as to their correctness. As to the principles contended for, it was not for me to give an opinion, and so I informed you,

when you requested me to transmit the report of the commissioners to the legislature, accompanied by a strong recommendation of the principles adopted by them, and which you had the goodness to draw up for me. I informed you, on that occasion, that the legislature had placed the settlement of your accounts in the hands of the commissioners, and that it was for them to recommend principles of settlement, and not for me ; and I accordingly transmitted the report without expressing an opinion.

You say you submitted to the committee the following propositions :

1. "That a law be passed, authorizing the comptroller to adjust the account, according to the decision of a jury, in an amicable suit to be instituted, by the verdict of which you offered to abide."
2. "That the legislature should appoint any three arbitrators they might think proper, and pass an act, authorising the comptroller to settle the account finally according to the award."

That you spoke of one or both of these propositions by way of shewing to the committee your confidence in the justice of your claims, I have some recollection ; but that you formally made any such proposition, I do not believe. You made three propositions, which were :

1. That provision should be made authorising a settlement of your accounts on the principles recommended by the commissioners, and to indemnify you against responsibilities on account of arms belonging to the United States in our state arsenals.
2. That the comptroller should be required, on the final adjustment of your accounts with the state, to allow you a credit of \$509,923,* stated by you to be the value of arms, ammunition and other military stores, maintained by you to be then in the possession of the state, and for which, you said, you were liable.
3. That provision should be made requiring the commissary of military stores to deliver you the arms, &c. belonging to the United States, for which you were accountable. And I think you prepared the draught of an act in each of the three cases.

I do not state the propositions from memory ; but from a paper returned to me by Mr. Davis, the chairman of the committee. The committee, after hearing your propositions and arguments, parted ; after placing in my hands your memorandums. They either requested me to show the effect of the first proposition, if passed into a law, or I did it without such a request ; for I find by the said paper returned to me by Mr. Davis, that I stated the said three propositions, and added a calculation as to the probable effect of the first, if adopted.

The committee had met two or three times, before I was desired to call on you. It was after they had singled out the item of premium, and determined to reject all your other claims, that I was requested to call on you ; and then, not, as you say, for the purpose of ascertaining whether you would not relinquish, as against the

* The value of these arms, &c. was variously stated by you : first at this sum, then at about \$400,000—and in your schedule, accompanying the case for your counsel, at \$307,155.

state; your pay, expenses of command and journeys, losses, &c. &c. but to inform you of the decision of the committee, as to their admission of the item of premium, and their rejection of the commissions on your expenditures for the state and the United States. After you took your final leave of the committee, I inquired of them, if it was understood whether you were to be allowed your charges for expenses at New-York, expenses of journeys, &c. They told me they had no particular understanding about it, and that I had better speak to you. I therefore followed you, and overtook you descending the stairs of the capitol, and requested to know your views of the subject. I mentioned this to the committee, and then to you, in order to save subsequent difficulties in the settlement of the account, and to prevent the drawing of any money out of the treasury, and at all events, not more than the difference between \$120,000, the supposed balance of your account, and the amount of the premium at 12 per cent., the highest rate at which you estimated it. You consented to relinquish those charges, and I then supposed that no possible difficulty could arise to prevent a settlement of accounts that had given me infinite distress and trouble.

Some few days after the passage of the act, you had prepared, what you called your "final abstract." This you brought to my office, and desired me to examine it with you. I did so, and demonstrated that several items therein, were palpably erroneous, and unjustly charged, and you drew your pen across the charges. Many others I believed so, but I could not determine positively as to them, without reference to accounts and vouchers that would require time. These were marked for examination at leisure—and we thus passed through the account. What you mean by saying that you called at my office, and struck from your account "all the charges for pay, expenses of command and journeys, and agreed to waive losses, commissions, interest, &c" I cannot conceive. I can perceive nothing in what passed between us on this occasion, like the fanciful story you have told of the fulfilment of the stipulations of a *treaty* on your part; nothing like a *voluntary relinquishment* of any charge. It looks more (as it really was) like a relinquishment of demands, that you could not in any event, or under any circumstances, be entitled to make.

You say, that finding, after the passage of the law, that the premium "was greater than was anticipated," and unwilling to receive any thing under the act beyond the intention of the legislature, you had, "to meet the liberality of that body with a corresponding spirit on your part, voluntarily withdrawn receipts and vouchers to a large amount, advanced to commissaries, and others, part of which had been suspended, and part arbitrarily rejected" by me, as you are pleased to assert. Did you ever intimate to me, sir, that the premium was greater than had been anticipated, and that for that reason you would withdraw any vouchers or charges? You never did, nor did you withdraw to my knowledge a single item, that I did not compel you to withdraw, by showing you most clearly and unequivocally that you were not entitled to it. Pray what were these "receipts"

and vouchers to a large amount advanced to commissaries and others" that you withdrew? point them out, and I will pledge myself to demonstrate that your pretence is unfounded.

You say that "a deeper scrutiny into the papers with which you have furnished me, with comparisons of your official reports from time to time, afford ample conviction of the fallibility of your decisions, and confirmation to me that I have suffered heavily, not only by the loss of vouchers from your office, but from inaccuracies and omissions in the final audit and settlement of my accounts."

That I am as fallible as any other man, I never had the presumption to deny. But one of the instances which follows the above extract from your letter will, I fear, only again expose you to censure for not stating it correctly. You go on to observe, that "at the foot of an account rendered from your office, which was carried into the general account current of 6th March, 1818, and constitutes part of the balance of \$197,297.64 is the following remark :"

"Of this balance of \$139,537.54, it appears that Governor Tompkins has paid out on unsettled contracts \$5,928.88 as follows :

" 1809, Sept. 7, To Simeon Frisbie,	\$600	
" 1810, Feb. 10, To do	630	
" Oct. 3, To do	160.77	
" Nov. 30, To do	340	
		1,750.77
" 1808, Nov. 2, To John McLean, as before noted,	-	923.11
" 1811, Mar. 12, To do	2,500	
" Mar. 14, To Russel Attwater,	750	
		\$5,923.88

"And yet, in your list of disallowances of the same date, are these very items rejected as having been allowed to me years before. They now form part of the amount withdrawn by me."

Now with respect to these advances to Simeon Frisbie, I assert that the whole amount has been passed to your credit. These advances amount to \$1,750.77, and with a further advance made by you of \$500, to Mr. Frisbie, (see voucher no. 85 of abstract no. 9; Assembly Journal, 1819, page 241,) make \$2,250.77, paid to him. He has produced vouchers of expenditures amounting to \$1,967.59, which have been passed to your credit, (see voucher 83 of abstract 9, same journal, page 487,) leaving \$283.18 suspended, and this amount (\$283.18) was passed to your credit on the 27th of August last, under the law of the last session. See appendix D, abstract (b,) sub-abstract 9, voucher 85.

Again—The above mentioned advances to John McLean, you stated to me last April you did not claim; and in the memorandum filed in my office, of advances to Mr. McLean claimed by you, the above mentioned two sums are not found. You had the whole of the advances to him claimed by you in your final abstract, passed to your credit on the 27th August last.

Again—The advance to Russel Attwater, above mentioned, being

\$750, is not passed to your credit, because you did not claim it in your said final abstract, now on file in my office, and which you intended for a complete statement of what you thought ought to be passed to your credit.

It follows clearly that the advances to Mr. Frisbie, cannot, with any justice be claimed by you, and that your schedule A, in which you say they are now comprised, is so far defective. The advances to Mr. McLean too, being dated in 1808 and 1811, you are in no wise entitled to, having repeatedly stated that all your accounts with him were settled up to 1813, and these advances not appearing in the list of sums paid by you to him and delivered to me last April.

It appears that an account of expenses in effecting an Indian treaty of \$2,200, had been audited in June, 1812, and inadvertently laid by, without passing its amount to your credit; and that the omission was not discovered and rectified until this year. This circumstance, it is not at all surprising, that you should magnify, it being the only instance of a mistake to your disadvantage. Whenever an account was audited, you were invariably furnished with a copy of it as settled, so as to put it in your power to detect omissions, if any existed. The public will duly estimate this wonderful discovery of yours, and the use you make of it.

Immediately after passing over the items of your "final abstract" as stated above, you commenced a conversation about the premium, and how its rate was to be ascertained; and in the course of that conversation you said something indicating that the premium was to be claimed on loans secured by the hypothecation of treasury notes. I mentioned to you that I did not believe the act would authorize the allowance. You contended that it would; the point was argued until the hour of dinner arrived, when we parted without producing conviction on either side.

That evening, or the next morning before I went to the office, I called on Mr. Van Vechten, (as the attorney-general, Mr. Van Buren, was from home,) and solicited his opinion as to the construction of the act. He unhesitatingly told me, that, in his opinion, my construction was the true one, and that he had mentioned to some one in the senate, when the bill was under consideration, that he thought it would not answer the object intended by its friends. As soon as I saw you again, I informed you of my interview with Mr. Van Vechten. You proposed my taking and abiding by the opinion of the attorney-general. I had, however, by this time, reflected so much on the act, and knowing, as I thought I did, the real object of the legislature in passing it, and having, moreover, just learned that you had declared the premium to be 24 per cent., I determined not to submit the question to his decision. I had come to a positive conclusion in my own mind, as to what was my duty; and to have yielded that conviction, if the attorney general had thought differently on the subject, I could not have been justified in it, to the public nor to my own conscience. I told you that this was a question of great moment to you as well as to the state, and that the ordinary rule of a submission to the attorney general ought not to be applied in the present case. The opinion of the attorney general, in all cases, as you well know, is by way of *advice* merely, and never binding. I pro-

posed a submission to the judges of the supreme court ; and not, as you say, to judges Spencer and Van Ness ; and your declaration that I expressed a willingness to leave the question to those two gentlemen, or that I ever intimated a wish to make such a reference, excites my astonishment. I declare most solemnly, that I never expressed a wish that the question should be submitted to those two judges, alone, and that the remarks and reasons, which you say you assigned on that occasion, against such a reference, are entirely fabricated. Your declaration too, that I then consented to take the opinion of the attorney general, is equally unfounded in truth. If I had done so, why did you propose to leave it to the decision of private individuals, a list of whom you delivered to me.

You say, that as I had referred to Mr. Van Vechten, "in support of my doubts" as to the construction of the law, you applied to that gentleman with your case, and he gave an opinion in direct contradiction to that which "*I had imputed to him :*" And when we called on him together, you say, he told me that the verbal opinion which he had given me, was "founded on the statement I made to him ;" and you accuse me of making a statement to him which was incorrect in the detail of facts. There is no part of your letter more utterly destitute of truth than this.

I called on Mr. Van Vechten in April ; presented him with a copy of the act ; asked his opinion, and stated to him the *general question* relative to the act, which we had been discussing. He told me, after perusing the act, that, "*according to his information, some of the loans, though formally made upon your responsibility, were in fact bottomed upon pledges of treasury notes, which had been advanced to you by the United States for the purposes of the war—and that it appeared to him, you could have no just claim to a premium in such cases :*" and this information and belief Mr. Van Vechten had when the law was before the senate, and then entertained and expressed the same opinion. You see, sir, that I have imputed no opinion to Mr. Van Vechten which he did not expressly give me : That I made no statement of facts at all : that I said not one word about the nature of your "contracts for loans," for I knew nothing of them. You never furnished me with them till August, as you say yourself. The general question between us was well understood, and upon that the opinion Mr. Van Vechten gave me coincided exactly with my own. I still think that when the loans were "*in fact bottomed*" upon the pledge of treasury notes furnished you by the government, you are not entitled to the premium, and that this is in truth the case with the loans on which you claim the premium, and emphatically with that of the corporation of New-York.

I do not complain of Mr. Van Vechten for now entertaining a different opinion. I presume he did not consider the subject so maturely as he afterwards did. But I complain of you for attempting to impose on the public a belief that I had "surprised him into the expression of an hasty opinion founded upon an incorrect statement." I have written to Mr. Van Vechten on this subject, and you will find his answer in the appendix marked (L.) Read it and be convinced of your error.

In reference to my application to Mr Van Vechten, you are pleased to say, that I could not state an accurate case on which to obtain opinions, because "*it depended on documents not in my possession until the 2d August.*" Is it not a little strange, if not ridiculous, that you should now say that you had not furnished me with the documents necessary to enable me to judge of the true construction of the act until August, and that you should at the same time constantly express your surprise, that I should doubt about it in April?

You say you had previously yielded your assent to my applying for the chancellor's opinion. So far were you from yielding such assent, that you positively declined the proposition when I made and pressed it upon you. The truth is, that I had, by this time, made the following propositions to you, all of which you refused, and assigned as your principal reasons, others far different than those you are now pleased to avow. I proposed,

1. A reference to all the judges of the supreme court,
2. To the judges and chancellor,
3. To the judges, chancellor, and attorney general, (Mr. Van Buren,)
4. To the chancellor, chief justice, and attorney general, (Mr. Van Buren,)
5. To the chancellor and any two of the judges.

As you refused all these, and as I was still anxious that a settlement with you should be made, and that the account which had given me so much trouble and vexation, might be for ever closed, I thought of a reference to the chancellor. I immediately called on him, and begged to know whether he would not decide between us. He answered in substance (as I understood) that if he did, we must submit the question in writing and agree to abide by his decision. I inferred from this (perhaps incorrectly) that he would consent to decide. I then without delay called on you, and proposed a reference to him. You remarked that he would not serve, that you were sure he would not. I then informed you, that I had just left him, and that although he had not absolutely engaged to decide, yet he had given me reason to hope he would. You then raised another objection, viz. that you had heard he had said something in relation to the act, whilst before the council of revision, that you did not like, and you declined this proposition, as you had done all the others.

To convince the public of the true state of this case, I wrote to the chancellor since the receipt of your letter, inquiring as to the substance of the conversation with him, and I have been obligingly favored with his answer; from which it clearly appears, that I had the interview with him as related above, and that my statement of it is substantially correct. Will any man, then, believe that you assented to a reference to him? If so, why did we not afterwards call on him? Copies of my letter to the chancellor, and of his answer marked (M & N) will be found annexed.

I admit that I never thought of the *mandamus*, until after the last interview we had before our negotiations ended. Whether your remarks in that interview suggested the idea of the *mandamus*, or whether some other circumstance suggested it, is not material. You think they did. I made the proposition to you to apply to the su-

preme court, then in session, for a mandamus against me, as the method which I thought, of all others, the most proper to decide the great question then in dispute between us. There is nothing to regret on my part, for making that proposition to you, except that I did not think of a course, so obviously proper, when the difficulty first arose. It was the most proper of all the propositions that were made. And why it was rejected, if you entertained so good an opinion of the legality and equity of your claims, as you would wish us to believe you did, is inconceivable. In your letter to me of the 6th of August last, you doubted whether a mandamus would lie in the case. Could you have doubted that, when you now say that you first suggested it? why then did you not agree to it? if you had no confidence in the supreme court, you might have carried their decision to the court of errors, and before this time, you might have had the decision of the highest court in the state.

You say, that at the time I urged you to leave the question to certain of the judges, I "did express a decided opinion that, under the "circumstances, it would not be proper to call on certain others;" and the reason which you say I assigned, was, that I "had already "consulted one of them ex parte on the subject;" and as to the other, you say that you think I added, that I "had either consulted one "other, or knew his opinion." I am constrained to say, as I did in substance on a former occasion, that all this is utterly unfounded: and I cannot believe that Mr. Betts could have so far misunderstood my language, as to support you in this statement. What I said in my former letter on this subject, was the real truth, and to that I refer.

I cannot here omit the mention of a circumstance, which now is of no other importance, than merely to give the public another insight into your character. Some two or three days before our negotiations ended, you stated, that if I decided against you, I must be sensible that it would be necessary for us to open an official correspondence, to be laid before the legislature; and that you would then propose, in order that there should be no misunderstanding as to facts, that we should have a meeting *with two of the friends of each*, and have a perfect understanding as to all the facts having any relation to the subject in controversy. I said I had no objection, but that I could not conceive there would be any difference as to facts. After our negotiations ended, instead of intimating to me, agreeably to your own proposition, that you desired a meeting, and that I should attend *with my friends*, you came into my private office in company with Mr. Betts, and after first insulting me, by alleging that I had at length brought the affair to the point I had always intended, or wished, proceeded to make some inquiries. I did not think that this was the interview which you had proposed to have with "two of the friends of each," and probably I might not have entered so fully into an explanation of all the circumstances, as was necessary to enable Mr. Betts, or any other gentleman, who had never known what had been said before between us, fully to understand the true import of my answers to questions, which, it would now appear, were prepared by you

for the occasion. However, it so happened, that you took a man of honor with you : and although I did not explain some circumstances as fully as I ought to have done, or could have wished, I am yet to learn whether enough was not said, to prevent a misunderstanding of the facts by Mr. Betts.

You represent me as saying, " I wish to God I had taken the attorney general's opinion in the first instance !" I never said so. You more than once said, that I had greatly erred in not taking the opinion of the attorney general ; that this error (as you called it) had produced the difficulties under which I laboured. I told you, that had I referred the matter to him, I might perhaps thereby have relieved myself from the heavy responsibility that I was under. That was what I said, and not what you ascribe to me.

The story you tell about my suggesting to you, to take the opinion of the present attorney general, and the replies you represent yourself as having made, are altogether discoloured. That I made the suggestion, barely made it, I will admit. But how did I make it, and under what circumstances ? You told me more than once, that Mr. Oakley must, in April last, have given precisely the same construction to the act that you contended for ; that the amendments he had proposed to the bill in the assembly, plainly evidenced this. As you had repeatedly brought this to my notice, with the view, no doubt, of influencing me to yield to your construction, I at length suggested to you, that it might be easily ascertained what his opinion really was. You then expressed great surprise that I should think of making such a proposition to you. I informed you that I had not intended it as a proposition ; that I merely suggested it, and that I had done so, in consequence of your own repeated declarations as to Mr. Oakley's opinion.

Did you not, on more occasions than one, ask me, whether I could think of acting so indecorously, as to take the opinion of the present attorney general, after having declined to take the opinion of his predecessor ? Pray, sir, will you pretend to say, that there was no *remonstrance* in questions of that sort ? I never intended to take his opinion. But had I so intended, I repeat again, that your remonstrances against that course, would have shown me that such a step would have been wholly useless. You appeal to Mr. Betts to confirm your statement in this respect. I did not, perhaps, before him, relate all the circumstances attending the suggestion relative to Mr. Oakley, yet I am very sure he will never say that I admitted the correctness of the statement in your letter.

Much of the foregoing detail of circumstances might perhaps have been omitted. It can evidently be of little consequence in the decision of the real merits of the question between you and the state, which of us is most correct in our recollection of the various conversations we have had, in the course of our attempts to settle your accounts. After all we can say on this branch of the subject, the public will no doubt revert to the true points on which the whole must depend ; namely, the true situation of your accounts with the state, and the fair and legal construction of the law, under which you claim so large

a sum of money from the treasury. I shall, therefore, now proceed to consider the only remaining subject of your letter which strikes me as being of any importance, to wit:—your attempt to induce the public to believe, that you are not a defaulter to the state, independent of any allowance you claim under the law, and that really the state is indebted to you in the sum of more than \$20,000.

I confess my astonishment at the boldness of this attempt to impose on the public. After having so often admitted to me, that there would be a large balance against you: after hearing me state, to the joint committee, that that balance would be about \$120,000: after assenting to the general correctness of that estimate, (according to Mr. Bacon,*) *and never* (according to Mr. Davis*) *denying that there would be, in any event, a large balance against you*: After the passage of the law avowedly for the purpose of enabling you to extinguish that balance; and even after crediting you with the whole of the \$56,756.45, (the vouchers for which you pretend to have been lost,) there still remaining a balance against you of near \$70,000: I say, after all this, that you should attempt to make the public believe; that you are not in fact a defaulter, is, I repeat, matter of utter astonishment. Yet you have done it in the statement of your account annexed to your letter. It becomes my duty, then, to examine this statement, and I think I shall be able to show it utterly fallacious and deceptive.

You represent the amount of money received by you out of the treasury at \$1,075,021.72 which is correct: but you have *forgotten* to mention that you received *six thousand dollars* in addition thereto, from the United States. That sum was expended in certain fortifications near the city of New-York, for which you have received credit on my books. But as it was conceived that the United States ought to pay it, you applied to them for the money, *and they paid it to you*. You have therefore not only had the amount passed to your credit in your accounts with the state, but have also received the money from the United States. That you did receive it will probably not be denied, because you have acknowledged it in your “final account” delivered to me last spring, and now on file in my office, wherein you charge yourself in the following terms: “To whole amount of warrants on the state treasury, from the commencement of his administration, and other debits, including 6,000 dollars, received by him from the United States as a return of an advance by the commissioners of fortifications. \$1,081,021 $\frac{72}{100}$.”

Now in making out your account with the state in your letter, where was the necessity of concealing this 6,000 dollars? I reminded you of it in my letter to you with the final audit of your accounts, dated 28th August, 1819.

Again—In the statement of your account (appendix A of your letter) you give yourself credit “by amount disbursed by him in the public service and allowed by the comptroller from 1807 to 22nd February, 1817, inclusive \$955,392.22.” The total amount for which I have given you credit in my statement of your account current (see

* See the letters of these gentlemen, in the Appendix marked B and C.

assem. jour. 1819, page 469) is $\$877,724\frac{0.8}{100}$ to which add the further sums of $\$6,855\frac{1.6}{100}$ (in page 470) and $\$79,601\frac{2.3}{100}$ (amounting together to $\$86,456.44$) passed to your credit the 27th August, 1819, (see account current in the appendix D) and the whole amount passed to your credit is $\$964,180\frac{5.2}{100}$ being $\$8788\frac{3.0}{100}$ more than you have credited yourself with. How comes it that I have given you more credit for expenditures than you had given yourself? I will bring it to your notice. $\$7,970\frac{4.9}{100}$ of this excess, consists of charges which I had allowed and passed to your credit, and which, when sent on by me to Washington for collection of the general government, were found to have been previously charged by you to that government, and passed to your credit, being duplicate receipts, 51 in number. You thus got credit both of the United States, and of this state, for the same expenditures, (see abstract a, in appendix D.) The residue of the excess consists of $\$117$, which I had twice passed to your credit notwithstanding my vigilance, (see voucher 109 of abstract 6, assembly journal 1819 page 479 and voucher 51 of abstract 8, page 484) and of $\$700.81$ which I had allowed and passed to your credit, the charges for which were disallowed by the United States auditors, because they were illegal, or not admissible against the general government, (see same appendix.) These I have not absolutely *rejected* in your accounts, but only *suspended*.

Now if you add the above sums together, you will find they amount to $\$8,788.30$ which is the amount for which I have given you credit, more than you have credited yourself with, in the statement of your account in your letter. Why you suppressed all mention of your having received credits for the same thing from both governments, I shall not at this moment inquire.

I will here mention, that a great number of charges made by you against the state, in addition to the above, and which I have passed to your credit, have been disallowed or suspended by the officers of the United States treasury, because they are charges not admissible by the laws of the United States, though perhaps, they were necessarily incurred. Presuming that the state intended to allow you all *bona fide* actual payments, which you have made, though not strictly legal when they were made, these charges, amounting to many thousand dollars, still stand to your credit on the books of my office, tho' probably the state will lose them. The certificate of the third auditor of the treasury department is here referred to, to prove what I say. It may be seen at my office, being too voluminous to be published.

To proceed with the examination of the account as stated by you in the appendix to your letter. You next credit yourself with $\$56,756\frac{4.5}{100}$ for vouchers rendered to me in 1813, and not then credited, and not returned to you. This item of your account, as connected with the supposed loss of your vouchers, I reserve for a distinct examination hereafter.

The third item in your statement of the account is $\$71,972\frac{5.1}{100}$ with which you credit yourself, for vouchers to that amount suspended or disallowed by me, which are held by you as charges

against the state, being included in the list of vouchers returned to you 4th November, 1818.

As you have not thought proper to mention these vouchers particularly, so that I could examine the list above mentioned; and as you state them *to be independent of those suspended in the audit of your account on the 27th August last, in which audit you had credit for all the charges claimed by you in your final abstract, delivered to me in April, 1819, except \$14,207.79* to be noticed presently; and as the vouchers returned to you on the 4th November, 1818, and not allowed to you on the 27th August, 1819, must necessarily consist for the most part of charges which never can be allowed under any circumstances, you will excuse me if I presume that the item now in question, is one which you will probably never think of presenting against the state, as actual claims; and that nothing but the great amount of it (\$71,972.51) induced you to set it down in your statement of the account. The various items which compose this large sum consist of *advances to John McLean (which you have disclaimed in your final abstract) of double charges, of private charges, and of other equally inadmissible charges, which never can be allowed.*

It is much to be regretted, that you did not state the items composing the \$71,972.51, which, you say, I had suspended or rejected without sufficient reasons; and that you had not permitted Messrs. Thompson, Morris, Murray, and Leake, to examine the abstracts in your possession, showing the reasons for suspension and rejection, before they stated and certified your account. Had you done so, and had they stated the items, and their reasons why they ought to be allowed to you; or had they stated generally, that they had selected vouchers to the amount of \$71,972.51, which they believed I had disallowed without good cause; their certificate would be entitled to great consideration and weight. As it is, it appears to me that the procuring and publication of their certificate and account, such as they are, is, on your part, a shameful attempt to impose on the community. What, permit me to inquire, does their certificate amount to? They express no opinion as to the *legality, propriety, or equity* of a single item. They simply say, "And we do further certify, that we have examined a list of vouchers, purporting to have been returned to the said Daniel D. Tompkins, by the said comptroller, on the 4th November, 1818; and find therein various items not noticed in the final account audited by the comptroller, as existing charges in the same, *but which are held by the said Daniel D. Tompkins, as claims against the state*, and that the same amount to \$71,972 $\frac{51}{100}$." And these gentlemen are equally guarded, and very correctly too, in their certificate relating to the \$14,207.79 suspended by me on the last audit of your accounts.

Your vouchers, it appears, must have peculiar and extraordinary properties. In one part of your argument you use them *to prove yourself a creditor of the state*: in another, to show that I had made an ungenerous and unkind use of them, by representing you as charging to the state vouchers that were improper, after you had withdrawn them.

The *final abstract*, which has been several times mentioned, is an abstract of all the suspended and disallowed items in your account, which you *professed to hold against the state*, after the passage of the law for the settlement of your accounts. This you delivered to me last April, together with an abstract of sundry additional charges, which you had not before presented against the state. In August last, I took up your accounts and completed the audit of them, allowing you most of the charges contained in the two abstracts above mentioned, and suspending or rejecting the rest. The amount allowed, and passed to your credit, was \$86,456 $\frac{44}{100}$ including the \$2,200 for Indian expenses, which had been omitted in former accounts. This left a balance against you, of \$19,629 $\frac{50}{100}$, to which ought to be added the \$6000 received by you from the United States, for fortifications erected in the city of New-York, as before explained, *making the whole balance due from you* \$125,629 $\frac{50}{100}$.

From this balance is to be deducted, if hereafter allowed, the amount of the vouchers suspended in the last audit of your account, being \$14,207.79, making the fourth and last item of the credits in your statement of the account.

In this view of the account, the result is very different from what it appears according to your statement of it. If there be an error in it, let it be pointed out, and it shall be immediately rectified.

In speaking of the army of Niagara, and of your exertions to save it, you say in a note, "It is not the least mortifying circumstance of these transactions, that my charge for Col. Yates' expenses in this important service, remains to this day one of the suspended items of my account." I aver that this is wholly untrue. When you wrote that note, you either knew, or ought to have known, and might have known, that the charge for Col. Yates' expenses had long since been allowed by me, and passed to your credit. The voucher for it is No. 168, of abstract No. 6, (see assembly journal, 1819, page 481,) and was reported by me to the legislature, among the charges in your account which had been allowed. Yet for this I have been abused in the newspapers devoted to you, which are ready to seize on any thing to calumniate me, at the expense of all justice and truth. But I will state to you in what manner your mistake has probably arisen. In your voucher No. 57, of abstract No. 5, (see assembly journal of 1819, page 475,) you have charged \$493 16, as paid to Col. Yates for artillery caissons. This charge was allowed by me, and passed to your credit. But *the duplicate of that voucher was also charged by you* to the state, and rejected by me as a double charge, (see voucher L, of abstract No. 5, assembly journal of 1819, page 224.) This rejected voucher was probably in your mind, when you wrote the above mentioned note. And without the least examination, you published it to the world as an instance of my severity. Let men be cautious how they believe your statements. I invite every one to a strict examination of the documents to which I refer.

I proceed now to the consideration of the subject of your lost vouchers.

You have not in terms charged me with the *wilful suppression* of

your vouchers; but I believe that you intended to produce indirectly that impression on the public mind. As this is a charge of the most serious kind, I shall enter into a full examination of it, and if in the course of the inquiry, certain facts and circumstances, should now, for the first time, be made public, the disclosure of which must be very unpleasant to you, I can only regret that you have forced me into the measure, by preferring charges against me of such magnitude, as to make it necessary to defend my own character, at the expense of yours.

After stating that you had detached a large body of men in the public service in the campaign of 1812, you proceed in the following words: "In the early part of the next winter session of the legislature, resolutions were passed in the Assembly, calling on me to report, not only the accounts and vouchers for the distribution of munitions belonging to the state, but of the expenditure of the monies entrusted to me by the national government. They also called on you to report, a detailed statement of monies drawn from the treasury by virtue of the act further to provide for the defence of the frontiers, passed 12th June, 1812, and of the expenditure thereof, *according to the vouchers returned and filed in your office.* For the monies received from the United States, and their expenditure, I was not accountable to the assembly; nor had they any right to make such call on me, but as a majority of that body was decidedly opposed to the war, and to the prosecution of it: as the council of appointment, and most of the officers appointed by them, were of the same political character; and as I stood nearly alone in the government, I thought it best for the interests of my country, to yield my own rights and comply with all their resolutions."

"The original vouchers and bonds for munitions and other public property, were transmitted by special message, with a request that they should be returned to me. No legislative measures were founded upon this message and these documents, *but the bonds and vouchers disappeared, and have never since been found or returned to me.*"

Why you sent the *original* bonds and vouchers to the house, (unless indeed you had duplicate vouchers, in which case the loss of those sent, if they were lost, could never injure you) since they did not require them; and why it was necessary for you to state that they disappeared, and have never since been found, or returned to you, it is out of my power to imagine. I cannot think that you would insinuate, that I had any agency in the loss of *those vouchers*. Perhaps you wished to inculcate the legislature, and to show that they, as well as I, have made way with your papers, and thus deprived you of the opportunity of justifying yourself, and settling your accounts. Let it be remembered, that the vouchers thus said to have been sent to *the assembly*, were for munitions, not for money, and could, therefore, have no connection with the accounts rendered to my office. It is not pretended by you, as I understand, that they ever came into my hands.

The resolution of the assembly, requiring you to report, is in these

words: "Resolved, that his excellency the governor be requested to inform this house, whether any, and what portion of the arms and munitions of war, belonging to this state, have been issued, and to whom; and whether the same have been returned; and whether any, and what portions thereof have been lost or expended, and what number of arms and what munitions of war belonging to the state, are now on hand, and where deposited."*

To this you replied by sending the information desired, and concluded your message with requesting a return of such documents as should not be necessary to be put on the files of the assembly.†

I find by a recurrence to the journal of the assembly of that year, that your message, with the accompanying documents, whatever they were, was referred to a committee, of which William Henderson, Esquire,‡ of the city of New-York, was chairman. They of course passed into his hands. From him, in the ordinary course of business, they would have been returned to the clerk of the house, James Van Ingen, Esq. of the city of Albany. If these bonds and vouchers, then, were suppressed or lost, as you declare, it must be attributed to the carelessness or dishonesty of one or both of these gentlemen: And now, sir, do you really think that there is a man in the state, who knows these gentlemen, who will believe that they are either careless or dishonest? It is enough for me to ask the question. The community in which they live, will answer it.

You say, "the journals, message, and other evidence of the fact of this loss, were exhibited to the commissioners, to the committee, and to yourself, on various occasions." Of the fact of loss, I know of no evidence whatever, that you produced: the journals and message surely could not be considered as evidence of that fact, and I have no recollection that any other was produced; nor, I presume, will the commissioners or committee recollect any other. You spoke much of losses; but as for proofs in support of your declarations, none were produced.

I utterly deny that I ever admitted, or was ever asked to admit, that you had transmitted to my office in 1813, "vouchers, to a large amount, of various other expenditures for the state, independent of those called for by the resolutions, and embraced in the report of 2d April, 1813." That some of this description were rendered, is probable. For those returned to you, and referred to in my note of 16th February, 1814, must, I think, have been of this kind. That they were so, I infer from the circumstance of their having remained behind, when the others on which the report was founded, were delivered up to you. As I shall have frequent occasion to refer to the above mentioned report of 2d April, 1813, I annex a copy thereof marked (O.)

You state that the peculiar nature of the call, obliged me, as I supposed, to separate the vouchers into parcels differing from the abstracts which you furnished; and being thus thrown into confusion, they remained so till 1814, no part of the accounts being passed to your credit.

* Assembly Journal, 1813, page 421. † Ib. page 503 to 507. ‡ See Journal, page 516.

The call of the house did indeed require me, as I understood it, to report the amount expended under each different head of appropriation; and this was the sense in which I understood the house to call for a *detailed* statement. Your accounts or abstracts not presenting them in the form in which I conceived it necessary to report them, I was obliged to assort and arrange them anew; and they remained in that order till they were taken back by you.

The compliance with the legislative resolution did not throw your vouchers into confusion. I simply classed them under their proper heads of expenditure, which you had neglected to do. And had they been left with me, as they ought to have been, I should never have heard of their being thrown into confusion.

I deny most positively, that in February, 1814, or at any other period, I requested you to take back your vouchers, or that I said they were in such a state of confusion, I did not know what to do with them. This declaration of yours, from its entire improbability, carries its own refutation along with it. For, is it to be conceived, that I, whose business it was to arrange vouchers and state accounts; that I, whose duty it was to afford you every aid in this respect, in my power, would make such a request? Can it be supposed that I would have requested you (who at the time were pressed with the necessary duties your situation imposed) to take back and arrange your accounts and vouchers? Besides, had I not arranged all the vouchers under their proper heads of expenditure, to enable me to make the report of 2d April, 1813, and having done so, would it have afforded me any aid for you to make another arrangement? On the contrary, would I not necessarily have subjected myself to additional labour by so doing? I could not rely on your arrangement and classification. It was my duty to ascertain, that you accounted for the expenditure of the appropriations distinctly. No legislative sanction to a contrary rule then existed. The old and salutary one, of accounting for each appropriation distinctly and separately, was then in force, even with respect to your accounts, as it always has been with respect to all others.

Instead of doing as you say I did, I recollect most perfectly, that in the spring of 1813, shortly after the rising of the legislature, you called at my office, and requested a return of the vouchers rendered the winter preceding. I was not a little surprised at the request, inasmuch as I had reported to the assembly on these vouchers; as I had spent much time in their classification and arrangement; and as I could not conceive for what purpose they were required. Even now, I cannot conceive any good purpose that the return could have answered. I inquired the reason, and you informed me that you wished to add such others as remained in your possession, and to account fully for the monies drawn by you before that period. I stated, that it required then but little further labour to complete the examination and final audit of the vouchers, and to pass them to your credit; and this would have been done, had they not been withdrawn. You still urged your request, and I, relying then with perfect confidence on your integrity, permitted them to be withdrawn, after ad-

ding, that inasmuch as I had not yet passed them to your credit, there might not perhaps be any impropriety in my granting your request, and they were returned to you, with the exception of the parcel which accidentally remained behind until February, 1814. You assured me that the whole, with your additional accounts and vouchers, would be very soon returned to my office. This was not attended to however, until 1816, and then only in part. I did not feel perfectly satisfied with myself in having permitted you to withdraw the vouchers, and for this reason I thought it my duty to communicate the fact to the legislature, when next called upon to report on your accounts, viz. in the session of 1816, which I did, I find, as follows, as may be seen by the journals of the assembly of that session, page 533. "It is proper to remark, that in the month of January or February, 1813, the governor rendered the accounts and vouchers to this office, of his expenditures under the said act of June 12, 1812: *that these accounts were not audited*, but that on the 3d April, 1813, the comptroller, in obedience to a resolution of the honourable the assembly, of the 22nd March, then preceding, made a report to the house, stating the monies which had been drawn under said act, and also the objects for which they had been expended, according to the accounts and vouchers rendered. And it is proper also to observe, *that the governor some time after the rising of the legislature, in the spring of 1813, took back the said accounts and vouchers*, with the comptroller's approbation, with a view to add a number of additional vouchers to the accounts rendered, and to make a better arrangement of the whole, under the different heads of expenditure provided for by the act."

Mr. Shippey no doubt called on me in February, 1814, to see if any of your vouchers, rendered the preceding winter, remained still in my hands; but not to bring the whole back to you, as he is now led to suppose. His certificate, as published in your letter, is not dated, and it must undoubtedly have lately been made, when his recollection of the circumstances cannot be otherwise than very indistinct. My distinct recollection is, that the vouchers were returned to you, on your personal application, in the spring of 1813, and so I reported to the legislature in 1816, as above mentioned. In reference to the fact of their loss, however, it is not very material whether they were withdrawn by you in 1813, or 14. But I cannot here help remarking, that your mode of measuring vouchers by the "basket," and of judging of the amount by the apparent *quantity* of papers, does not seem to comport much with accuracy.

I take it for granted, that I called at your house in the evening, as you say, and as Mr. Shippey certifies; but I have not the slightest recollection of the conversation, which you undertake to detail: and sure I am, that if any apprehensions had been entertained, or mentioned, at the time, as to a loss of vouchers by me, or in my office, it would have made an impression on my mind, that would not now have been entirely erased. The vouchers that accompanied my note of the 16th February, 1814, must have been, as I stated above,

of a description not embraced in the call of the assembly, or in my report of the 2nd April, 1813, in obedience to that call.

That a large portion of the vouchers upon which the report of 2d April, 1813, was made, were missing when Mr. Leake undertook, in the spring of 1815, to examine and arrange them, I can readily conceive, and that too without admitting the loss of any of them. For I have sufficient reason to believe, that you had long before this period charged and rendered them, or a part of them, to the United States, in order, I presume, to account for the monies you received from that quarter. And this is the reason (of what was at the time, and until very lately, a mystery to me) why you requested to withdraw, and did actually withdraw your vouchers in the spring of 1813, a proceeding which was at the time, so unaccountable. I sincerely lament that your conduct should render it a necessary duty to make so serious a charge against you; but the circumstances attending this transaction force, irresistibly force, the conviction on my mind, as it must upon that of every other man, that you withdrew the vouchers for the very purpose of enabling you to settle with the United States. They had answered one purpose in enabling me to report satisfactorily to the assembly; and such portion of them as could be charged to the United States, with a prospect of being allowed, were made use of in that way, and thus answered a second purpose.

From your representations, it would appear that in February, 1814, you thought a large portion of your vouchers, had been lost whilst in my possession, and that you were confirmed in this opinion in the spring of 1815, after the examination made by Mr. Leake. You knew also that I had reported to the legislature in 1816, that the vouchers had been returned to you in 1813—you knew how seriously your character was affected by the deficiency in your vouchers. And yet you say, you “made no complaint, and omitted the public disclosure of these losses, until the interview with the commissioners “and myself,” last winter. You said not a word to me about the loss; you suffered me to remain in office. You went still farther, you complimented me last spring before the commissioners, and before the joint committee, for my faithfulness as a public officer. This is most extraordinary. The loss, by your account of it now, must have been owing to gross neglect or fraud on my part, and in either case, my conduct would seem to deserve impeachment or removal from office. You however made “*no complaint.*” Is all this credible? It is too plain to admit of a moment’s doubt, that you knew of no loss occasioned by my agency, and that you were too well aware of the disposition which had been made of the vouchers by yourself, to think of charging the loss of them upon me; until now, at this late period, you do it, in order, if possible, to extricate yourself from the dilemma into which your errors have led you.

With respect to what Mr. Leake says, it ought to be remembered, that he did not receive the papers from you till the spring of 1815, though you had had them returned from my office in the spring of 1813, according to my account; or in February, 1814, according to your own account; one or two years having thus elapsed between your receiving them, and his examining them. He does not pretend

to say that the papers which he examined, were the whole which I returned to you. He could know nothing of that.

You say, that in the course of the conversation between us on the subject of the loss of your vouchers, (page 11 of your letter,) I admitted that both myself and my deputy, Mr. Ely, *recollected two vouchers which had been rendered by you in 1813. and which were not then credited to you, or included in any of your subsequent accounts, nor were they to be found in my office.* This circumstance you strongly rely on as evidence of loss of vouchers.

I well remember the conversation about the two vouchers. I remember calling the fact to your recollection, and stating at the same time what the items were, and asking you whether it was *not probable, that you had included those items in your accounts rendered at Washington*, against the United States. You said that you had not; that the *vouchers were undoubtedly missing*; and so you now contend in your letter, and say that the fact proves the loss of vouchers.

You have not stated what those items were; I presume we shall not differ on this head. They were as follows:

1. Purchase of cannon ball picked up, and for ammunition, &c. taken from the enemy, \$131
2. Purchase of a boat called the *Industry*, and a bark canoe, \$503.

That these were the items so recollected by Mr. Ely and myself, (the vouchers for which were so alleged by you to be lost,) will appear by his certificate in the appendix marked (P) and it will also appear by my report to the legislature in 1813, (also in the appendix marked O,) that these two items were included in that report, as having been rendered by you to me, and as constituting a part of your expenditures under the act of 12th June, 1812. I beg you, sir, to note these facts particularly; you will see the bearing of them directly.

When last summer you persisted in your unwarrantable claims upon the treasury, and demanded an allowance of three times the amount ever intended by the legislature, and three times the sum which, I sincerely believe, you knew they intended to allow (see page 43): when by your appeal to the public in your letter, addressed to me, of the 6th of August, I perceived such a manifest want of fairness and candor; such a determination to destroy me for the purpose of sustaining yourself in the unjust pretensions you had set up, I was perfectly satisfied that your allegations, that vouchers had been lost or purloined at my office, were mere pretexts; and I then, for the first time, determined to probe the matter, and ascertain, whether you had not charged these same vouchers to the United States. I accordingly, on the 15th of September, understanding that Col. Pell, the agent of the state for settling its accounts with the United States, was about to proceed to Washington, addressed a letter to him, which he answered on the 1st of October. Copies of my letter, and his answer, will be found in the Appendix marked Q and R. From col. Pell's letter it will be seen, that he found the following charge made by you against the United States, viz. in your abstract "B, Voucher 306,

1812, Decr. 29. *Hoel Lawrence, for boat Industry, with*

"her tackle, &c. complete,

\$500."

and that this charge was passed to your credit by the general government. The item \$3 for the bark canoe, which was united with the charge for the boat Industry, in my report of 2d April, 1813, must have been in a voucher separate from that for the boat Industry, and was not of course entered with that for the boat, but separately in your abstracts against the United States. This is the reason why the charge for the canoe was not found included with that for the boat.

The remaining sum, viz. \$131, for purchase of cannon ball picked up, and ammunition, &c. taken from the enemy, was not found by Col. Pell, on the examination he made, because I had not had it in my power to be more specific in my enquiry. This sum is, no doubt, made up of *several vouchers*, and could not, therefore, be found in the abstracts at Washington, without a very minute and particular examination, and with reference to the names of the individuals to whom the payments were made.

Now, sir, *as the charge for the boat Industry*, is one of the items reported to the legislature, by me, in 1813, and brought to your notice last spring; and as you then asserted, and now assert, that the voucher for it was lost, and by me, too, and as it is now found, beyond a doubt, that you had charged that item to the United States, and have been allowed it, and of course, that the voucher for it must have been rendered; you stand detected (I speak mildly) in an utter carelessness in your assertions on the subject of these lost vouchers. There is an end, therefore, to any reliance on any assertion you may make respecting them, when that assertion is unsupported by evidence.

Do you think that the public will believe, that the voucher for the "boat Industry," *among all those lost vouchers, was withdrawn alone from my office, and that it found its way alone to Washington?* But you will say, that the discovery of this one item, does not sufficiently prove, that the large mass of vouchers (amounting to \$56,756 45) which appear, as you state, to be missing, has been charged to the United States. It certainly proves enough to put you to the necessity of shewing that they have not been; and I believe it abundantly sufficient, to satisfy the public of the degree of confidence they ought to place in your statements. But I have attempted to investigate the subject further.

The "proofs" as you call them, of the loss of your vouchers, are contained in the 11th, 12th and 13th pages of your pamphlet, and in the schedule marked A, annexed to it; and they are supposed to be derived from a comparison of my reports to the legislature of 1813 and 1816, and my final audit of your accounts in August last. You say (pages 12 and 13) that in 1813, I reported that you had expended, under the 2d section of the act of 12th of June, 1812,

\$550 23

and under the 3d section,

5719 86

Amounting to

\$6270 09

And that in 1816, I report no disbursements under the 2d section; and under the 3d section, only \$1804 04; and you say the balance \$4,466 05, is a deficit to your prejudice.

But your "*sure test*," and one "which incontrovertibly proves the fact" of the loss of your vouchers (and by me, too, as you would contend) is stated in page 13, and in your appendix A. Messrs. Thompson, and others, certify, that they have examined my report of 1813; and that by it I state, "that the whole amount of your expenditures, under the act of 12th June, 1812, according to vouchers returned and filed in my office," is \$155,874 56 $\frac{1}{2}$ —"and that we have examined the statement of all the accounts of the said comptroller against the late governor, from the commencement of his administration until the 27th day of August last, the date of the last account rendered; and after extracting all the items of credit therefrom, *bearing date subsequently to the said 12th June, 1812, and previously to the said 3d of April, 1813, excepting such as have been expended under appropriations other than those of the said act of 12th June, 1812*, we find that the same amount to \$99,118.11, making a difference between that sum and the said report, of \$56,756 45, by which it appears that vouchers of expenditure, to that amount, have never been passed to the credit of the said Daniel D. Tompkins."

And Mr. Leake, in his certificate (page 11) states, that you put your abstracts of public accounts into his hands, and by them it appears, that certain vouchers must have been rendered to me, because upon these abstracts "were notes and endorsements, some in the handwriting of the said comptroller, and some in that of John Ely, jr. the deputy comptroller, from which it appeared that they must have been so rendered; and in the margin of which, also, to the whole or most of the items comprised in them, were remarks in the same handwriting, classifying each under the different heads of expenditure, required by certain resolutions of the assembly in 1813." And he further states, that "after separating your private papers from those of a public character," (which appear always to have been mixed together) he proceeded to search for the vouchers to which the abstracts referred, and could not find them.

Now, sir, I have before remarked, that Mr. Leake's certificate proves nothing, but that these vouchers were once in my hands (in 1813) and that he could not find them among such of your papers as you chose to shew him in 1815. How, again, I ask, does this prove their loss by me? If they had been returned by me, and you had disposed of them in any manner, or had even lost them yourself, Mr. Leake's certificate would be equally true.

If you had been disposed, sir, to promote a full and fair examination, you would undoubtedly have desired Mr. Leake to make an abstract of the vouchers, which he says he could not find, shewing the items. You would also have desired Mr. Leake and his associates, to have made a particular abstract of the items composing their aggregate of \$56,756,45. You had all the abstracts in your possession necessary to enable them to do this. If you had published these with

your statements, it would have appeared how far the two abstracts would have compared; and it would moreover have appeared whether Mr. Leake did not find the charge for the "boat Industry" in the abstracts which he examined in 1815, and whether he did not search for the voucher. It is not wonderful that he could not find it.

But in the view in which I am now examining the subject you will perceive that *particular abstracts of these "lost vouchers"* are indispensably necessary. By referring to my report of 1813, you will see that the expenditures under each particular head are all brought together; and many vouchers must therefore have been included under each head, except in a few instances, where only one or two items were included. It is in the abstracts only, (and these are in your possession) that the vouchers are to be found in detail. I had therefore no means in my power to ascertain what particular vouchers are contained in your aggregate of \$56,756.45, and which, you say, are missing. It is evident, therefore, that these particular abstracts, as also the abstracts of your accounts at Washington, are necessary to enable me to ascertain whether these "lost vouchers," are, or are not, charged by you to the United States. I have attempted to obtain both.

On the 9th of November last, after receiving your letter, I wrote to a friend in New-York, inclosing a letter to you in the following terms:

"Sir,

"Permit me to request that you will furnish me with copies of the abstracts which still remain in your possession, of the vouchers of your expenditures under the act of June 12, 1812, rendered to this office in the winter of 1812—13, and which were subsequently returned to you. I deem them necessary in the elucidation of your accounts with the state. The young gentleman who will deliver you this, will make the copies, if you permit him."

"I have the honour to be, your very ob't servant,

"ARCH'D. M'INTYRE.

"*His Excellency Daniel D. Tompkins, &c.*

The gentleman to whom I enclosed this letter, was requested to give it to some person in New-York, who would deliver it to you and make the copies required. On the 19th November, I received a letter from my correspondent in New-York, stating that he had caused my letter to be delivered to you, in that city; but that you utterly declined complying with my request. He enclosed me a memorandum from the person who was employed to deliver the letter to you, stating the conversation which passed on the occasion. I here subjoin a copy of that memorandum.

"On presenting the letter to Gov. Tompkins, he observed, 'this is from Mr. M'Intyre.' On opening and reading it he remarked 'that it could not be done here, as his papers were all at Staten Isl- and.' I replied, that I had understood the letter to contain a request, to permit me to copy certain papers in his possession, and that I had intended to go down to his residence with the letter, but having learned that he was in New-York, I had now called on him, supposing he would appoint a time when it would be convenient for him to grant the request."

“ Gov. T. then said, “ that he must have certain questions answered by Mr. M’Intyre, before he would consent to any such thing ; “ that he had no objection to see Mr. M’Intyre in presence of two “ friends* on each side, and at that interview to answer any questions “ Mr. M. might put to him ; but that *at present* he felt himself in no “ disposition to grant Mr. M. *this favour*, or any other, while what he “ asked of him as a right had been refused. That certain vouchers “ which he had placed in the hands of Mr. M. he had frequently solicited of him, but to this day had been kept out of them by him ; “ besides, Mr. M’Intyre had intimated a desire that all intercourse “ between them should be in writing, and that he should answer the “ letter which I handed him, in that way. He hoped that my calling “ on him was not for the object of *worming out of him* a verbal answer, which at some future day, would furnish the subject of a “ newspaper communication. Mr. M’Intyre had used him very ill ; “ that he had charged him with intentions to crush him, and how could “ he expect any favours from him.

“ To all which I made no reply, except that my sole business, and “ only object, in seeking the interview, was to copy the papers in “ question. *That* not being agreeable, I had nothing more to ask, “ and accordingly withdrew.”

I asked no *favour* of you : I had a *right* to the evidence (alone in your possession) on which you rely to fix on me the charge of suppressing your vouchers. You promised that you would answer my letter in writing. You have not done it. You have therefore suppressed the evidence, *by which alone* a full and satisfactory examination can be made. I now call on you publicly, to furnish me or the public with an abstract of the vouchers which you claim to have been lost. If this is not done, there is not a man in this community, however devoted to you he may be, who will not say that you intend to conceal the truth.

It was necessary also that I should have abstracts of your accounts at Washington. I have accordingly attempted to procure them. I caused an official application to be made. A reply to it has just been received under date of the 2d instant, in which the required information is promised, and will in due time be received. I have not thought it proper, however, to delay my reply to your letter until these abstract should arrive : for had they come to hand, they could be of no importance, so long as you refuse to furnish the list of your “ lost vouchers.” When they are received, I shall again call on you for the abstracts, which you are bound by every principle of common honesty to furnish.

I will here observe, that it is very probable, that vouchers which were delivered to me in the winter of 1813, to the *entire amount* of \$56,756.45 have not been charged by you in your accounts with the general government. There were, as may be seen by the report, (O), receipts for advances on unsettled accounts credited to you in that report, to the amount of \$54,946.05—now the persons, or some of

* I had before known what the vice president considered an interview in “ the presence of two friends on each side.” (See the conversation in presence of Mr. Betts, p. 38.)

them, to whom these advances were made, may in all probability have taken up those receipts, perhaps long afterwards, and accounted for the money entrusted to them, by showing its faithful expenditure ; or they may have returned you the money. It would therefore be quite incorrect to look for the *whole amount* at Washington. All that can be reasonably expected, when the copies are obtained, is, to find that any considerable proportion of the vouchers have been charged by you to the United States.

I have thus examined, as fully as my present means will permit, the subject of the "lost vouchers." I verily believe that a great part of them have, in one shape or another, been charged by you to the United States. They were for expenditures growing out of the war, and could, with equal facility, be charged to either government.—And this may be particularly observed of the charges reported in 1813, as expended under the 2d, 3d and 8th sections of the act of June 12, 1812.

That these vouchers have not been lost by me, and that there is good ground to believe that they are mostly at Washington, will appear from the following considerations :

1. You have most solemnly declared before the joint committee of the legislature, that you did not believe that I was in any manner concerned in the alleged loss, and acknowledged in strong terms, the correctness and integrity of my official conduct.

2d. Mr. Ely, the deputy comptroller, declares in his certificate, that he is very certain that none of your vouchers have been lost, suppressed, or mislaid, in my office ; and that if they had been, it could scarcely have happened without his knowledge.

3. You omitted to make any allegation or complaint of the loss of vouchers, long after, you now say, you knew that they were lost.

4. You never charged me, in any manner, with the loss, until after our negotiations for a settlement of your accounts had been closed, and you found yourself defeated in the acquisition of an immense fortune out of the public treasury.

5. You know that by my report to the legislature, in 1816, *made under your eye, when governor*, (an extract of which has been given above) I had expressly stated, that "in the spring of 1813, *you had taken back the accounts and vouchers*" before rendered to me, and which, you now say, were then missing, and ascertained to be missing by Mr. Leake ; and yet you never pretended or suggested, that I was mistaken, or in any way questioned the truth of my statement.

6. You knew, that in 1818, I made another report, by which it appeared that a large sum, exceeding \$50,000, was wholly unaccounted for by you, there being no vouchers for it ; and yet you made no complaint to me or the legislature.

7. You have frequently made double charges in your accounts with the state, proving your extreme carelessness, if nothing worse.

8. It is already ascertained, that seventy-six vouchers (being duplicates) for the same expenditures, amounting to nineteen thousand eight hundred and thirty-one dollars, and seventy-eight cents, have been charged both to the United States and to this state ; and fifty-

one of the said vouchers, amounting to seven thousand nine hundred and seventy dollars and forty-nine cents, have actually been passed to your credit by both governments ; the whole of which appears by the certificate of the auditor at Washington ; extracts from which are annexed in the Appendix D, marked (a) and (d.)

9. You have refused to furnish me with an abstract of the particular vouchers you claim to have been lost ; thus withholding the only means of fully detecting the fallacy of your statements.

10. You requested me to return to you the vouchers which formed the basis of my report of the 2d April, 1813, shortly after the rising of the legislature.

11. You neglected to return to me in two or three weeks, the vouchers you had thus withdrawn, with additional ones, according to your promise made in the spring of 1813.

12. No audit of your account was made by me in the course of the year 1813, which could not have been omitted, had I retained your vouchers until 1814. And,

13. It is clearly proved, that the voucher for the "boat Industry" which you alleged to be lost, has been actually carried by you to Washington, and credited to you by the United States ; showing most clearly, that you were capable of charging me with the loss or suppression of papers, when you knew, or ought to have known, that you had converted them to your own purposes.

Now although these facts and considerations impress on my mind a strong conviction that I am correct in my opinion as to these "lost vouchers," still, notwithstanding the harshness of your conduct towards me, it would give me pleasure to find that you are capable of justifying yourself in this particular. If your lost vouchers, or a portion of them, have not been carried to Washington, you can show it by a full and careful comparison of the abstracts in your hands, with the items of your accounts rendered to the United States.

If upon such an examination it shall appear that the lost voucher for the "boat Industry," is the only one that has been found at Washington, then will there be some reason to suppose that you have sustained injury by the loss of vouchers : not indeed by my means, but in consequence of some carelessness of your own. I well remember, soon after my report to the assembly in 1818, by which public attention was first called to the default in your accounts, some of your intimate friends began to circulate a rumour, that a part of the default was to be accounted for by the loss of vouchers, and among other things, it was said that a quantity of vouchers thrown into an old "basket," had been lost in the removal of your family from Albany to New-York. And again, that they had been kept in some place in your house, to which your children had access, and they had been thus scattered. And again, I have understood that you intimated, or alleged, at Washington, that, in 1813, I had sent your vouchers to the house of assembly, with my report ; and that body being very hostile to you, they had there disappeared.

It is true that these things were considered at the time, as desperate efforts to excuse or palliate what then appeared to be an open

and plain public defalcation. But if it hereafter satisfactorily appears, that in any way any of your vouchers have been lost, there will be no hesitation in passing them to your credit.

I have now furnished my reply to your letter. It has cost me much labor and some anxiety lest the length of the discussion should weary the public attention. I trust, however, that it will meet with a patient perusal, and I solicit a full and close investigation of the facts and documents on which it materially rests. It is fortunate for the cause of truth, that *every* important *fact* and circumstance which can illustrate and establish the real intention of the legislature in enacting your law; the true and reasonable construction of that law; the extent of your claims on the treasury under it; and the true situation of your accounts with the state, the great and leading points in this controversy, can all be ascertained now, by written and official documents, and by the statements of men, other than ourselves.

I now take my leave of you. Nothing but a strong sense of my duty to the public, and to my own character, could have inclined me to enter into this irksome discussion. I have never, as you imagine, felt hostility towards you. It is true that your recent conduct has destroyed my confidence in your candor and fairness; but in my official conduct towards you, in all the transactions relative to your accounts, I feel conscious, to use the language of Col. Davis (before quoted by me) that my "conduct was marked throughout by a delicate and scrupulous regard to the character and feelings of the vice president;" and that I "cautiously avoided any thing prejudicial to your claims." I have never detracted, or felt a disposition to detract, from the merit of your public services." It is nothing to me, if after having received "enough of the thanks, of the confidence, affection and support of the people, the army, the navy, and the militia," you should still receive enough of money. Let your patriotism, after having secured to you the enjoyment of its highest and best rewards, now seek admission into the public coffers. If the legislature wills it, let these coffers be emptied for you; and even, if it be necessary to replenish them by increasing the public burthens, I shall not complain. But until the legislature shall clearly declare their will, or until the high judicial tribunals of the state shall direct my course, I tell you plainly, while I hold my present station, the doors of the treasury are barred against you.

I have the honor to be

Your very obed't serv't,

ARCH'D. M'INTYRE.

DANIEL D. TOMPKINS, Esq.

Vice President of the United States.

APPENDIX.

A.

Copy of a letter from the Comptroller to Ezekiel Bacon, Esquire.

STATE OF NEW-YORK, COMPTROLLER'S OFFICE,

Albany, November 12, 1819.

SIR,

I take the liberty of addressing you on the subject of the controversy between the Vice-President and myself, in relation to his claims under the act of the last session for the final settlement of his accounts. Much misrepresentation has been published on this subject, and it becomes highly proper that the matter should be fully understood, as well as the conduct of the parties in the transaction. Permit me therefore to request you will have the goodness, so far as your recollection serves, to answer the following Queries.

1. Did not the Committee on the Vice-President's accounts, of which you were a member, inquire of me, what the balance due to the state on those accounts would be, after crediting him with the suspended charges for advances to agents—and did I not answer that it would probably be from 110 to 120 thousand dollars—and did not the Vice-President admit the correctness of my estimate?

2. Did not the Committee after a consideration of the various claims and propositions set up and made by the V. P. single out the item of claim for premium on loans procured by him, because that item as carried out by him, viz : \$110,000 was supposed to be about the balance that would be due from him after he should be credited for all advances to agents on unsettled accounts?

3. Did not the Committee inquire of the Vice-President whether the premium might not exceed ten per cent. the rate at which he stated it in his written memoranda, and did he not express his belief, that it could exceed it but little, if any, and that it could not at all events exceed 12 per cent. and that it was more probable, he would fall in debt, than that a balance would be due to him?

4. Was not the Committee induced to believe from the representations of the Vice-President, that he had been subjected to great damage by the loss of vouchers, &c. and was not this the principal inducement to the liberal allowance of premium which the Committee agreed to make in order to cover his supposed losses?

5. Did not the Vice-President state, that from some hints which had been given him by a friend, he had reason to believe, that some of his vouchers had been purloined from my office in the winter of 1813—and did he not on that occasion add that he did not intend in any manner to implicate me or any one about my office; but that he on the contrary considered me a faithful and vigilant officer?

6. Was not the object of the Committee by the bill they reported, simply to exonerate the V. P. from the heavy balance against him on his accounts with the state; and did they not assent to the clause directing the payment out of the treasury of the balance, if any should be due to him on the final adjustment, merely to gratify him in the phraseology, and to make the act in form, as well as in substance, conformable to his wishes?

7. Had the Committee any idea that claims beyond the balance of the Vice-President's account would be made, or at all events, beyond the difference between that balance, and the premium calculated at 12 per cent. on one million one hundred and ten thousand dollars?

8. Did not the Vice-President make for the Committee, the draught of the bill which passed into a law, and did the Committee, or the Assembly or Senate, alter or amend the same?

9. Did you understand that the loans on which the V. P. claimed a premium, were obtained on his personal responsibility, purely, or that they had been obtained on the pledge of treasury notes and his personal responsibility?

10. Was not the Vice-President well satisfied with the allowance proposed and agreed by the Committee to be made to him?

11. Did not the Vice-President state that muskets and other munitions of war, the property of the U. S. had by his means and upon his responsibility, got into the State Arse-

nals, where they remained, to the value of at least \$400,000 ; and did he not add that by holding this property, the state could compel the U. S. to allow its charge for any sum that might be allowed to him by our Legislature ?

You will greatly oblige me, by an early reply to the foregoing queries, and by stating any other fact within your recollection that may be useful in elucidating the matter in dispute.

I have the honor to be, with great respect,
Sir, your very obedient servant,

ARCH'D M'INTYRE.

Ezekiel Bacon, Esq. Utica.

B.

Copy of Mr. Bacon's reply to the preceding letter.

UTICA, Nov. 15, 1819.

SIR,

In reply to the several questions proposed in your letter of the 12th inst. I have to state,

1. I well recollect that after taking some little time to make an estimate, and at the request of the Committee, you stated, that the probable balance which would be due from the Vice-President to the state, after crediting him with the supposed charges to public agents, &c. *would be about 120 thousand dollars, and I understood the Vice-President as assenting to the general correctness of this estimate.*

2. I do not know that it is either proper or practicable for me to state what were the motives of all the Committee for selecting that item of the Vice-President's claims, which consisted of a premium on loans procured by him for the United States ; though as to the Committee generally, I could have no doubt that the reasons were, *because that item as computed by him, on the memorandum which was before us, would amount to nearly the balance supposed to be due from him on his general account*—that such was the impression under which I, as one of the Committee acted, I have no hesitation in stating ; and my reasons for apprehending that the same considerations governed the rest of the Committee were, in the first place, their anxiety to ascertain, as before stated, what was nearly the amount of that balance, and the various computations which at different times were made in the Committee to ascertain by way of experiment, what would be the probable amount of various other allowances, which at different stages of the inquiry, were the subject of consideration with them, the results of which were always compared with that balance ; and this item, as I understood, was ultimately adopted in a good measure, because the amount of it would come much the nearest to meet the before mentioned balance.

3. I have not any distinct recollection of the particular facts alluded to in your 3d query, any further than that during the course of the inquiry the rate of 12 or 12 1-2 per cent. and perhaps some other rates, were the subject of remark or conversation by some of the parties, but by whom, or in what terms I cannot say.

4. The Committee certainly had reason to believe from the representation of the Vice-President, that he had suffered much by loss of vouchers ; and this constituted, as I understood, a material inducement to the allowance of the premium as proposed by the bill which they reported.

5. I do not recollect whether the Vice-President gave the particular reasons which you mention for supposing that his vouchers had disappeared from your office ; although he might have done it without its being now impressed upon my memory.—*I understood him however, as not in any degree implicating you on account of their alleged disappearance. And he never in my hearing spoke either of your general conduct in office, or in the transactions with him, otherwise than with respect and confidence. I remember particularly his mentioning, (as it struck me with something like a feeling of obligation) your having at one time brought to his recollection two or three vouchers for sums amounting to some hundred dollars, which had been lost and had escaped his recollection, by being reminded of which he was saved their amount in the adjustment of his accounts.*

6. The first part of this query is perhaps sufficiently answered in my reply to the 2d one ; as to the latter part of it, I do not know that I ought to attempt to answer for any more than myself as one of the Committee. And so far at least I can say, *that a principal motive that operated upon my mind for adopting that clause of the bill directing a balance to be paid to the Vice President, if any was found, was a regard to his feelings and situation, as also to the feelings and views of those who were considered as his particular friends ; a circumstance which I believe was well known at the time to some of them with whom I held a conversation on the subject of Mr. Oakley's proposed amendment, while it was under consideration in the Assembly, and which as a question of principle,*

and as carrying more distinctly into effect the real views of the Committee, I stated to them I felt as though we ought to adopt ; but which from reasons which it must be confessed were never very satisfactory to my own judgment, I was induced to unite in the vote for rejecting.

7. Perhaps it would be impossible for me to attempt answering this query with any greater precision than has before been done, in reply to that contained under the 2d head of inquiry—though as to my own views I well recollect assuring some of my friends, soon after the passage of the bill, that I had no serious apprehension of any considerable sum being claimed under it beyond the balance of the Vice-President's general account ; which was the fact.

8. The Vice-President brought in the bill to the Committee in his own draft, and in (as I believe) the precise shape in which it finally passed.

9. In relation to the subject matter of your 9th query, I can only answer, that as one of the Committee, I never had any very distinct or definite ideas, as to the precise mode, in which it was represented by the Vice-President that he had effected the loans for the United States on which he claimed a premium ; whether upon his personal responsibility only, or upon a pledge of treasury notes or other public securities, or whether partly in one mode, and partly in the other ; although Mr. Davis, the chairman of the Committee, as I perceive, states his understanding of it to have been principally in the latter mode. That he was furnished by the general government with treasury notes in order either to raise or redeem those loans, or as a remuneration to him for the monies which he had raised for their use, I clearly understood ; but whether this was previous or subsequent to his having effected the loans ; and if the former, whether the monies were raised upon this pledge together with his personal responsibility, or upon the latter only, I had not at the time, nor have I ever been since able to call up any satisfactory recollection. My general idea was that he claimed to have suffered a loss upon those notes which had been charged to him *à par* ; to indemnify him for which in part at least (I say *in part*, because strictly and properly it was agreed on all hands, his claim for this was upon the general government) as well as for his loss of vouchers in his account with the state, it was agreed to allow him the premium provided for in the bill, and which for the reasons before stated I had supposed would be fixed at about 10 per cent. I state these as my own individual impressions on these points, not wishing to answer for those which others of the Committee might have entertained on some of them.

10. I understood the Vice-President as agreeing very cheerfully in the final result as reported by the Committee, although it provided indeed but for a small part of his previous claims.

11. The Vice-President did frequently state, and I think, adduced some documents for the purpose of shewing that muskets and munitions of war, the property of the United States, to a very large amount, were then in the State Arsenals, which had been delivered to him when governor of the state by the general government ; the particular estimated amount I do not recollect, and he did urge as a consideration for making the allowances which he claimed, *that the State would hold those arms and munitions as an indemnity therefor, and as a means of compelling the United States to remunerate them for whatever might be thus allowed to him as a premium for raising monies for their benefit*, and this idea is, as you must remark, distinctly adopted and recognized by the committee, though under more general terms, in their report to the Legislature ; whether upon sound and tenable principles, is not now the question. In relation to these muskets and munitions he further proposed as another alternative, in the event of our declining to allow any of his claims for premium, commissions, &c. that the state should deliver over to him those muskets and munitions that he might hold them as an indemnity, or for the purpose of being better enabled to obtain the allowances which he claimed as justly due to him from the general government.

I do not know that there are any other facts within my knowledge necessarily connected with the subject of your inquiries, which it would be relative or material for me to notice. And be assured, sir, that nothing short of a sense of what is due to all the parties to this unhappy controversy, would have induced me to a disclosure, in this mode, of matters which the peculiar shape which that controversy has assumed, could alone, render either pertinent or material. As it is, I am too well apprized of the very delicate and undesirable state, in which even an involuntary interference in any of the questions with which it is connected, is calculated to place one, as well as the misapprehensions to which it may not improbably be exposed.

With much respect,
I have the honor to be,
Your obedient servant,

EZ, BACON.

Arch'd. M'Intyre, Esq. Comptroller:

C.

Copy of Mr. Davis's Reply.

HOSICK FALLS, Nov. 22, 1819.

ARCHIBALD M'INTYRE, Esq.

SIR,

I received your letter of date 12th instant late yesterday, requesting my answer to certain inquiries therein made.

Not anticipating at the time of the passage of the bill "for the final settlement of the accounts of the late governor of this state," that I should ever be called upon personally for any information in relation to the said bill, or that any unpleasant or unhappy public discussion was to grow out of its passage, it will not be expected that I should be as clear and as explicit on this subject as perhaps might otherwise have been expected; but so far as my recollection serves me, your request shall be faithfully complied with.

I have a very distinct recollection of the committee inquiring of you what the balance due to the state from the Vice-President would be, on the final adjustment of his accounts, and that you answered them that it would probably not vary much from 120,000 dollars, but that the Vice-President assented to that estimate, I do not distinctly recollect; but that a large balance would be found against him, was admitted by the Vice-President, and was never by him denied, to my recollection.

The report of Messrs. Colden and Bogardus having been referred to the Committee, in which the claims of the Vice-President, were recommended, and as the Committee were ignorant of what would be the amount of these claims; at the request of the Committee, you presented them at the first personal interview of the Committee with the Vice-President, with a document containing an abstract of the three propositions submitted by the V. President for the consideration of the Committee, together with your estimate of the probable allowance claimed by the first proposition, as derived from verbal statements and remarks of the Vice-President, and which document is now in your possession.

The Vice-President also furnished a statement in his own hand writing, by which he gives the "amount advanced by the state for all objects,

Current money by the United States,	\$1,075,000
Current money by Daniel D. Tompkins,	1,253,516 37
	1,110,000

with his estimate of the allowances claimed as commissions for paying out the two first sums, and his premium for borrowing or loaning for the general government, for public purposes, the last sum as follows:—

" 5 per cent. on 1st.	\$53,750
" 2 1-2 on 2d.	31,338 90
" average of 10 per cent. on 3d.	110,000

which statement also gives the dates and amounts of the various loans which made the above aggregate of \$1,110,000 dollars of current monies loaned as aforesaid.

In furnishing this estimate, however, the Vice-President stated that it was not made from any positive data, but it was given by him as a probable estimate, and upon which the committee, did place much reliance in the allowance intended to be granted; and in selecting the last item of the above claim, the committee were undoubtedly influenced from the consideration, that this item would give him a sum nearest the balance which they supposed would be found against him.

You ask, "did not the committee inquire of the Vice President whether the premium might not exceed ten per cent. the rate at which he states it in his written memorandum, and did he not express his belief that it would not exceed it but little, if any, and that it could not at all events exceed 12 per cent.?"

That this inquiry was made, I have a distinct recollection; and that from the answer given, I came to the conclusion that the premium would not exceed 12 per cent. is according to my present recollection, supported by a written calculation which I find among my papers made by myself at the time, in which I had calculated it at 12 per cent. as the sum beyond which from the facts before us, I thought it would not go; and that the average premium would not vary much from that per cent. I think I may safely state, was the understanding of the committee generally; but the language of the answer as given by the Vice President I do not recollect, nor do I recollect that he stated "that it was more probable he would fall in debt than that a balance would be due to him."

Again you ask, "was not the committee induced to believe from the representations of the Vice President, that he had been subjected to great damage by the loss of vouchers, and was not this the principal inducement to the liberal allowance of premium which the committee agreed to make, in order to cover supposed losses?"

From the representations of the Vice President, it was most probable that he had sustained damage by the loss of vouchers, and that this circumstance had its influence on the minds of the committee in recommending the bill, I have no doubt: but that it was the principal inducement, I cannot say.

APPENDIX

V

Again you ask, "did not the Vice President state from some hints which had been given by a friend, he had reason to believe that some of his vouchers had been purloined from my office in the winter of 1813; and did he not on that occasion add, that he did not intend in any manner to implicate me or any one about my office; but on the contrary, he considered me a faithful and vigilant officer?"

The Vice President complained of the loss of vouchers, but the manner which he stated he supposed, or the time when, I am not from recollection able to state: but never did I understand him as implicating you, or any one in your office, in any manner, in the loss; but whenever he spoke of the loss, he exempted you from all imputation, and spoke of your official conduct in terms of very high commendation.

Again you ask, "was not the object of the committee by the bill they reported, simply to exonerate the Vice President from the heavy balance against him on his accounts with the state; and did they not assent to the clause directing the payment out of the treasury of the balance, if any should be due to him, on the final adjustment merely to gratify him in the phraseology, and to make the act in form, as well as in substance, conformable to his wishes?"

Had the committee believed that a balance would not be found against the Vice President, I presume no allowance would have been recommended: and so far as I understood the object of the committee, it was to extinguish the indebtedness that would probably be found against him, and that consideration undoubtedly influenced them in selecting the before mentioned item of his claim, that item giving him from the estimate furnished, about what it was calculated would be the balance found against him: that this was understood to be the object of the bill by some of the most zealous of its friends, is certain; that it was the understanding of the members who supported it, I have no doubt.

And in relation to that clause directing the payment out of the treasury of the balance, that might be due him, I can only say, that this clause was objected to in the committee, as seeming to war with the manifest intention and object of the friends of the bill, to wit, an extinguishment of the indebtedness against him, and this being the intention, there was no propriety, it was urged, in making provision for the payment of a balance when none was intended to be given; it was therefore better to leave it without this provision, as in the event of the premium exceeding the balance, a future legislature would have to provide for its payment, when the merits of the claim might be examined and reviewed. To this objection and reasoning, it was answered, that great doubt existed whether any balance would be due him, and if there should be any balance, they did not believe the Vice President would insist upon it, knowing as he did, the grounds upon which the allowance was to be recommended: and although a unanimous disposition prevailed in the committee to make the bill *in form* acceptable to the Vice President, there was not the same disposition as to the *substance*.

Had the committee, "you ask," any idea that claims beyond the balance of the Vice President's accounts would be made, or at all events beyond the difference between the balance and the premium as calculated at 12 per cent. on \$1,110,000.

That the sum of \$1,110,000 was the sum on which the premium was claimed, and to which it was intended the allowance was to apply, was the understanding of its friends, as I understood; and the supposed sense of the Committee as to the extent of the premium and its amount, I have already given.

Again you ask, "did not the Vice President make for the Committee the draught of the bill which passed into a Law? and did the Committee, or the Assembly or Senate, alter, or amend the same?"

After the Committee had come to the resolution which item of his claim to adopt, the Vice President, to relieve the Committee, who were solicitous to be in their seats, as the Session was drawing to a close, politely offered to draw the bill and submit it to the Committee.

The Vice President did procure a bill drawn, a copy of which I herewith send you, and which was handed me by some member of the Committee, indorsed in pencil, "agreed," and with the names of "Bowne, Ulshoeffer, Ross, Hart, Haring, King and Bacon," of the Committee underwritten also in pencil: this bill, at my suggestion, was modified to the one that is now a Law: the material alteration to which consists in confining "the discount or premium to the current monies borrowed and obtained by the said Daniel D. Tompkins, on his *personal responsibility*, instead of extending the allowance of "the discount or premium to such current monies" as were "*procured*, borrowed, and obtained by the said Daniel D. Tompkins," without the additional qualifying words, "*personal responsibility*."

You ask, "was not the Vice President well satisfied with the allowance proposed and agreed by the Committee to be made him?"

It was understood, and so stated in the Committee, that he had been consulted, and expressed his satisfaction with the proposed allowance; but after the bill had been modified I do not know that the Committee had any communication with the Vice President, and indeed, I believe the Committee had no formal meeting after the bill drawn by him: I am therefore ignorant as to his satisfaction with the bill as passed.

Again you ask, "did not the Vice President state that muskets, and other munitions of war, the property of the United States, had by his means, and upon his responsibility, got into the State Arsenals, where they still remained, to the value of at least \$400,000, and did he not add that by holding this property, the State could compel the United States to allow its charges for any sum that might be allowed to him by the Legislature?"

The Vice President stated that during the war, a large quantity of muskets and other munitions of war, had been procured by him of the General Government, and which were then in our State Arsenals; but the precise value of which I do not recollect, but my impression is it was stated they exceeded in amount 400,000 dollars, and that these would be an indemnity to the State for the allowance to him: and this is the explanation to that part of the report of the Committee which says, "the Committee are the more inclined to make this allowance, from the circumstances that this State has in its possession the means of indemnity from the General Government, which the late Governor has not."

You ask, "did you not understand that the Vice President had made two descriptions of loans, one secured by the pledge of Treasury Notes and of his personal responsibility, and the other upon his personal responsibility alone, or his personal responsibility aided, by that of his friends?"

Since your letter to me I have examined carefully every paper or memorandum of my own, in my possession, in the hope that I might discover some evidence to aid my memory, and from which I should be able to answer this question with precision: but having failed of obtaining any satisfaction from this source, I had recourse to the report of Mess. Colden and Bogardus, on that part of the subject; in which, in speaking of the monies loaned on his personal responsibility, they say "this he did, with the assistance, in some instances, of a deposit of depreciated currency as a collateral security;" and from which it would appear there were two descriptions of loans, and that I was under a mistake in my answer which is before the public, as to the extent of the loans obtained upon the hypothecation of Treasury notes by the Vice President; and as the answer was made by me from recollection alone, and having now no recollection that a distinction as to the character of the loans was made a question in the Committee, and as the 1,110,000 dollars must have embraced both descriptions, it will readily be perceived how easily my recollection might have confounded this distinction.

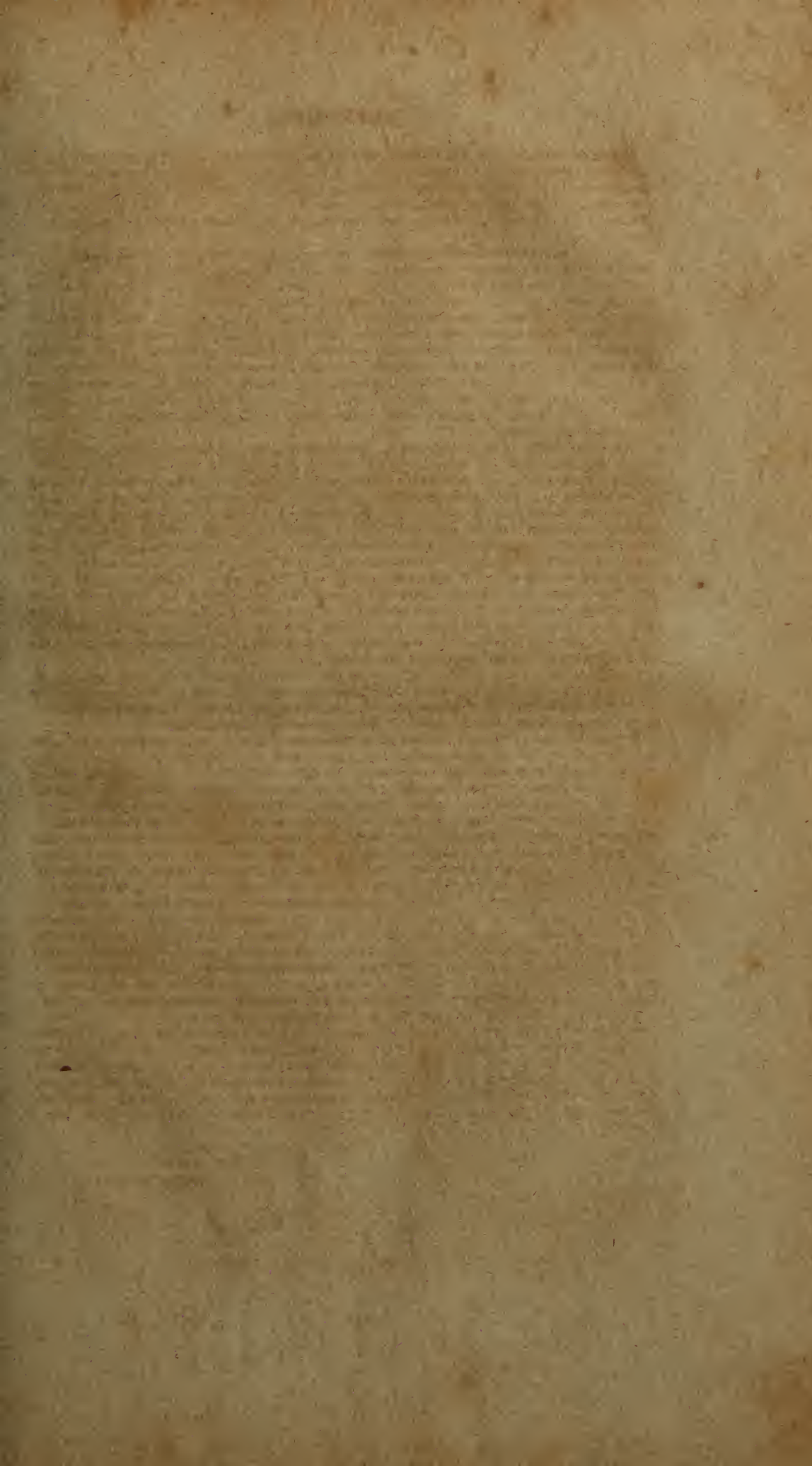
I am not able, from recollection, to give any definite answer to your last inquiry, although I think the Vice-President did exhibit a document of a loss on treasury notes, but what was the amount of that loss I have no recollection; but was I to give my impression, it would be that this exhibit only applied to a loss on one parcel.

It may be due to myself here to state the reasons briefly that forced me to give my vote against the bill, notwithstanding the said bill had been modified as aforesaid, at my suggestion, and although I had consented to go with the Committee the length of making such an allowance, as would in effect extinguish the indebtedness against him, and that too in as unexceptionable a manner as possible; but as the bill drawn, assumed as the basis of the allowance, "certificates of stock or funded debt," instead of *Treasury Notes*, the securities upon which the current monies had been raised, or with which the loans had been redeemed, as I understood, and which went at a much lower discount than the former, as on inquiry I had been informed; my fears were alarmed lest the discount or premium on this species of stock, at the dates of said loans, would not so far exceed the estimate furnished, and the views of the Committee, as to create a balance against the state; and these fears were strengthened by the clause making provision for the payment of the balance that might be found due the Vice-President, and as it did not define with certainty the character of the loans upon which the premium was to be allowed, I could not for these reasons, and because the second clause of said bill did not confine the authority of the Comptroller, in the credit of allowance, for expenditures and advances, for public purposes to such as were authorised by law, and as the modifications you will perceive did not obviate all these objections, give my support to the bill.

In concluding this letter, I feel myself constrained from a sense of justice to state, that during my whole intercourse with you, which was frequent, and familiar on the subject of the said accounts, your conduct was marked throughout by a delicate and scrupulous regard to the character and feelings of the Vice-President; and while on the one hand you stood the faithful and vigilant guardian of the public interests, you cautiously avoided on the other, any thing offensive to the feelings, or prejudicial to the claims, of the Vice-President.

I am, Sir, with great respect,
Your obedient servant,

GEO. R. DAVIS.



D.

(Copy of the Account Current between the State and the late Governor Tompkins, furnished him 27th August, 1819.)

DR. His Excellency DANIEL D. TOMPKINS, late Governor of the State of New-York, in account current with the State of New-York. Cr.

1818. March 6, June 25,	To balance due the state per account this day rendered, To amount of Gilbert Howell's account of transportation this day discovered to have been twice charged in the Governor's abstracts, and twice passed to his credit, viz: voucher No. 109 of abstract No. 6, and voucher No. 51 of abstract No. 3.	197,297 64	
1818. June 25,		117	By amount accounted for at sundry times, since March 6, 1818, by individuals in support of advances made to them by D. D. Tompkins, and by cash paid into the treasury, as follows, viz.
30	Expenditures of the Commissioners for fortifying the port of New-York, per account and vouchers this day examined, Expenditures of Christopher P. Bellinger in support of \$36 advanced to him by voucher 45 of abstract No. 6, Cash in full paid into the treasury by C. P. Bellinger,	14 00	1,101 75
Aug. 1	Expenditures of Farrand Stranahan on account of \$500 advanced to him by voucher 15 of abstract No. 6, Cash paid into the treasury by F. Stranahan	329 67 145 33	35
5	Account of B. Mooers for his services in full of balance of \$40 due from him on an advance made by voucher 73 of abstract 6, Cash paid into the treasury by Benj. Mooers in full of advance by voucher 41 of abstract No. 8,	40 00 680 00	475 00
19	Expenditures of Henry Seymour per account and vouchers this day examined, on account of \$500 advanced to him by voucher No. 73 of abstract No. 8.	720	392 13

APPENDIX.

1819. Feb. 17.	To balance brought forward and as this day reported to the legislature, To amount of sundry charges passed to the late Governor's credit on the settlement of his account the 6th March, 1818, which have also been passed to his credit by the U S. and therefore disallowed in the account of this state against the U S. as appears by a statement furnished by the third auditor—See abstract (a) herewith,				
Aug. 27		190,559 43			6,855 16
			197,414 64		190,559 48
					197,414 64
1819. Feb. 17.					
Aug. 27		190,559 43			
			197,414 64		
20	Expenditures of Anthony Lamb on account of \$125 advanced to him by voucher No. 54 of abstract No. 8. Cash in full by A. Lamb,			125	
	Expenditures of Moses Atwater in full of \$734 46 advanced to him by vouchers 38 and 77 of abstract No. 9, Cash paid into the treasury by Putnam Farrington which with \$100 returned by him to the governor, is in full of \$250 advanced to him by voucher No. 65 of abstract No. 8, Expenditures for transportation per Eri Lusher's account, suspended in voucher 99 of abstract No. 9,			734 45	
Nov. 2				150	
1819 Jan. 29	Expenditures by the commissioners for fortifying the port of New-York, per accounts and vouchers this day examined, being in full of monies paid to them by Gov. Tompkins,			2,783 86	
				336 88	
	Balance carried down				
1819. Aug. 27.	By amount of sundry charges for advances and monies paid which were formerly suspended, but now claimed by the Governor in his final abstract, and allowed pursuant to the act for the final settlement of his accounts—See abstract (b) annexed, By amount of sundry additional expenditures enumerated in the said final abstract agreeably to the voucher exhibited—See abstract (c) By amount of expenditures and cash paid into the	7,970 49			76,496 50
					904 78

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1819 Aug. 27. To balance brought down,	To amount of sundry other charges formerly passed by the Comptroller to the late Governor's credit, but which have been disallowed by the third auditor and now suspended by the Comptroller—See Abstract (a)		treasury on account of the investigation of Indian titles, omitted heretofore to be passed to the Governor's credit,	
			Balance,	
			700 31	2,200
			199,230 78	119,629 50
				199,230 78
			119,629 50	

APPENDIX.

Copy of the Abstract (a) mentioned in the preceding account.

ABSTRACT of sundry charges made by his Excellency Daniel D. Tompkins, against the State of New-York, which were allowed and passed to his credit by the Comptroller on the settlement of his accounts the 6th March, 1818, but which have been suspended or disallowed by the third Auditor of the United States, on an investigation of the accounts of this State against the United States. The said charges are now recharged to the late Governor by the Comptroller, with the reasons for disallowance or suspension by the third Auditor, as stated by him. Such of the charges as have formerly been allowed by the United States to the late Governor, are now to be recharged to him and absolutely rejected. The others are recharged and suspended.

No of vouchers in state abstract and abstracts	No. of D. T's abstracts	PAYMENTS, &c.	Whether disallowed or suspended, by the third Auditor of the treasury department of the U. S. and why.	To be recharged, absolutely, to D. D. Tompkins, being already allowed to him by U. S.	
				Dolls.	Cts.
1	Abs. 6	A payment to Amasa Trowbridge, for services as surgeon, &c.	Disallowed.	83	00
8	Do. 6	to Capt. Asa B. Sizer, for forage for two horses.	Do.	73	00
10	Do. 6	to J. Harrison, for services as judge advocate, in Sept. 1812.	Do.	36	00

APPENDIX.

11	2	5	Do.	to James Henderson, for pay, subsistence, and forage, in Sept. & Oct. 1812.	Do.	Same cause—(see ac't. for militia, settled 5 November, 1816.)	29 00
12	6	37	Do.	to Capt. Asa B. Sizer, for extra pay, and transportation of baggage.	Do.	Same cause.—(See do.)	86 15
13	6	46	Do.	to Lieut. Col. Christopher Bellinger, for advances to soldiers, not paid on the rolls.	Do.	Same cause.—(See Abs. A. Vr. 30.)	15 00
17	6	67	Do.	to Lieut. Col. Thompson Mead, for a journey with money for the paymaster of the 17th Regiment.	Do.	Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. No. 45.)	45 00
18	6	76	Do.	to Elisha Jenkins, for expenses incurred in conveying money to Sackett's Harbor.	Do.	Same cause.—(See same Abs. Vr. No. 63.)	53 76
20	6	138	Do.	to Hildreth & Sleight.	Do.	It being for the difference between the cost of 18,843 complete rations, stated to have been furnished by them to militia stationed at Sag-Harbour, at 18 1-2 cents per ration, and the cost thereof at 17 cents per ration, allowed to them by the contractor (inadmissible.)	282 64
27	6	163	Do.	to Royal Torrey, for forage for the horses of Capt. Babcock's company of cavalry.	Do.	Allowed on settlement of Gov. Tompkins' ac't. (See ac't. for volunteers, settled 14 Dec. 1814.)	363 97
							794 83
							282 64
1	6	5	STATE ABSTRACT, No. 4.			Disallowed.	
			A payment to Lieut. Col. Erastus Cleveland, for expenditures in May and June, 1812			Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. V. 65)	41 12
3	6	10	Do.	to Barent Dubois, for transportation of two companies of militia, and for their subsistence.	Do.	Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. No. 8.)	158 00

9	6	25	Do.	To Edward Fitzgerald, and for keeping horses, and for wood and encampment.	Do.	Same cause.—(See same Abs. Vr. No. 21.)	82	50	198	00
16	7	50	A part of the payment to William Carpenter, for his expenses while recruiting volunteers, and for disbursements for transportation of baggage, and for accommodation of them on their march.	Do.	The charges for recruiting expenses are not admissible.		281	62	198	00
STATE ABSTRACT, No. 5.										
3	6	209	A payment to Thomas Campbell, for sundry expenditures for transportation, &c. and for his services, horse hire and expenses, \$883 68	Do.	Gov. Tompkins having received a credit on settlement of his ac't with the United States, in respect of these disbursements, &c. with the exception of Mr Campbell's charges for services, horse hire, and expenses, \$143 61, which were inadmissible.—(See Abs. A. Vr. No. 51.)		740	07		
10	6	36	to Lt. Col. Stephen Thorne, for transportation of an artillery piece and two companies of militia, to Plattsburgh.	Do.	Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. 24.)		52	55		
11	6	33	to Capt. Jared Stockings, for expenses defrayed by him for 27 men of his company.	Do.	Same cause.—(See same Abs. Vr. No. 94.)		54	75		
12	6	98	to Horace Cole, for transportation of baggage & camp equipage.	Do.	Same cause.—(See same Abs. Vr. No. 75.)		108	00		
15	6	60	To Calvin Hutchins, for do.	Do.	Same cause.—(See same Abs. Vr. No. 41.)		98	00		
21	9	51	to John Sampson, Qr. Mr. for sundry disbursements.	Do.	Gov Tompkins having advanced to him \$1016 68 for these disbursements, and received a credit for the same, on the settlement of his ac't, with the U S.—(See his ac't for "militia," settled 14 Dec 1814.)		1016	68		
22	6	61	to William Walworth, for his services with a team.	Do.	Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. 48.)		12	00		

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23	6	59	Do.	to John Stone, for services with teams, &c. in Oct. Nov. and Dec. 1812.	200 00
30	6	41	Do.	to Robert Humphrey, for transportation of blankets, &c. for Capt. Kellogg's company	12 00
32	6	51	Do.	to Lt. Col. Nicholas Gray, for transportation of his baggage.	100 40
					23. 1 45
					<hr/>
1	6	208	A payment to	STATE ABSTRACT, No. 6.	
			Darby N on, D. Q. M. G. for expenses on journeys 1812 and 1813.		1088 55
2	8	70	Do.	to Maj. Gen. Amos Hall, for 10 days services in effecting the enlistment of a detachment, in April, 1812, and disbursements for expenses.	
5	6	7	Do.	to Wm. Giles, for a journey express	231 25
6	6	19	Do.	to Samuel Wighton, for a journey express.	203 50
7	6	50	Do.	to James R. Mullany, for expenses defrayed by him, in forwarding an express.	103 34
9	2	6	Do.	to Calvin Everest, for extra pay and transportation of his baggage, while in pursuit of deserters.	
11	6	49	Do.	to Gen. Jacob Brown, for disbursements made by him.	341 33

12	6	150	Do.	to Brig. Gen. Abraham Rose, for services in calling out, organizing, stationing and providing for militia, in July, 1813, \$103 and a payment to an express, of \$12 50	Do.	Previously charged, as to his services, in Ab. No. 1, Vr. No. 1, and as to the express in Abs. No. 5, Vr. 6 10.	112	50	
13	6	64	Do.	to Brig. Gen. Richard Dodge, for expenses defrayed by him.	Do.	Allowed on settlement of Gov. Tompkins' ac't.—(See Abs. A. Vr. No. 50.)	146	33	
20	6	17	Do.	to John Furman, for a journey express.	Do.	Allowed on settlement of Gov. Tompkins' ac't.—(See Abs. A. Vr. No. 15.)	70	00	
22	6	34	Do.	to John D. Byrne, for money lent to the state, through Sergeant Harrington, while travelling with an express from Major Mullany to the Governor, in 1812.	Suspended.	—This would seem to be the same service for which payment has been made to Col. Mullany, who it appears, paid Serjt. Harrington all his expenses, and received the same in return from Gov. Tompkins.—See Vr. No. 7, Abs. No. 6, State ac't)			24 00
26	6	37	Do.	to Maj. Gen. Stephen Van Rensselaer, for sundry disbursements	Disallowed.	—Allowed on settlement of Gov. Tompkins' ac't.—(See Abs. D. Vr. No. 15.)	301	44	
32	6	55	Do.	to Jasper Wood, for journey express.	Do.	Same cause.—(See same Abs. Vr. No. 17.)	6	00	
33	6	116	Do.	to Capt. William Niff, for expenses paid by him for apprehending a deserter.	Do.	Same cause.—(See Abs. A. Vr. No. 96.)	13	00	
34	6	111	Do.	to William Giles, for a journey express, July, 1813, and for chaise hire, &c.	Do.	Allowed on settlement of Gov. Tompkins' ac't.—(See Abs. A. Vr. No. 90.)	90	50	
35	6	149	Do.	to Brig. Gen. Ab. Rose, for his services on a journey from Sag Harbor to Albany, in August, 1813, and expenses	Do.	Previously charged.—(See Abs. 5. Vr. 16 10-100.)	52	07	
36	6	100	Do.	to James Wynkoop, for journey express, in Aug. 1813.	Do.	Allowed on settlement of Gov. Tompkins' ac't.—(See Abs. A. Vr. No. 83.)	33	50	
39	6	101	Do.	to John Dubarail, for journey express, 5 Aug. 1813.	Do.	Same cause.—(See Abs. A. Vr. No. 85.)	66	00	
40	6	105	Do.	do. for expenses on do. in Septem. 1813.	Do.	Same cause.—(See Abs. A. Vr. No. 87.)	19	25	

Copy of the Abstract (b) mentioned in the preceding Account Current.

STATEMENT, showing the charges in the several lists or abstracts of expenditures furnished by DANIEL D. TOMPKINS, late Governor of the State of New-York, which were suspended or rejected by the Comptroller, in the examination and audit of the said Governor's accounts, completed the 6th March, 1818, which charges are claimed by the late Governor, in his final abstract, delivered to the Comptroller in April, 1819, to be carried to his credit, under the act for the final settlement of the late Governor's accounts, passed April 13, 1819,—and showing how the said charges are now disposed of by the Comptroller.

Date of Voucher.	No.	For what purpose the payment was made.	REMARKS.	Amounts now allowed	Amounts continued suspended.	Amounts continued rejected.
1813, Dec. 15	6	Advance to Wm. Low, on a contract for arms.	ABSTRACT No. 1. Formerly suspended---Now allowed and passed to the Governor's credit.	1500		
1814, May 21	7	Do. do.	do.	3000		
"	8	Do. to Eli Whitney, on a contract, do.	do.	4000		
"	9	Cash paid Eli Whitney, for powder, lead, &c.	Formerly rejected, because the receipt was not signed by Mr. Whitney, and that deficiency is not yet supplied. As the payment, however, was probably made by the Governor, it is transferred from the rejected to the suspended column, for the decision of the legislature, or until sufficient evidence of the payment be produced.		723 50	
1812, Mar. 23	A. 9	Cash to William W. Dougherty, on account of 100 rifles.	Formerly suspended; now passed to the Governor's credit.	500		
July 14	8	do. do.	Do.	250		
				9250	723 50	
1812, Dec. 24		Cash paid by Henry Seymour, Qr. Mr. of the 5th brigade, to Alex. Richards, for contingencies for the troops at St. Lawrence.	ABSTRACT No. 2. Formerly rejected, because it did not appear, from the vouchers, that the money was paid by Gov. Tompkins. In a sheet of remarks left by him with the Comptroller, in April, 1819, he says, that "the sum of \$230, advanced by Henry Sey-			

1813, June 1	5	Payment to James Henderson, administrator of James Henderson, jun. for clothing lost by him.	<p>"mour, to Alexander Richards, was charged to me by the "former, who was Brigade Quarter Master of Brown's militia, in service, and sent to Washington, but was rejected "and the voucher returned to me. The advance was for "public purposes, and to be applied on the St. Lawrence "frontier, near Hamilton, and if the advance be not allowed, I shall lose it." As there is still no legal evidence of the payments having been made by the late Governor, the Comptroller cannot properly allow it, but has transferred it from the rejected to the suspended column, for the sanction of the legislature, or till proper evidence be furnished of the payment. Formerly rejected, as illegal. In the before mentioned sheet of remarks, the late Governor says, "I can make no further explanation of the \$70 50, paid to Henderson's father, than it was a bona fide payment for property and clothing actually lost in the public service." Though the payment was actually made, it was not warranted by law, and therefore cannot be allowed under the 2d section of the act for the settlement of the late Governor's accounts.</p>	230	70 50
1812, Sept. 11	39	Payment to D. Crawley, for a camp kitchen.	<p>ABSTRACT No. 5. Formerly suspended, because the bill was made out in the name of Major Fairlie; and there is no evidence that the Governor refunded to the Major the amount. In the before mentioned sheet, the Governor says, "the receipt for the camp "kitchen being in my possession, and the camp kitchen "being in the arsenal at New-York, and there being no "charge therefor elsewhere to the state, I presume there "can be no objection to allowing it to my credit, although "the bill is made out in Major Fairlie's name." This payment is still suspended, for want of legal evidence to show the payment by the late Governor.</p>	230	70 50

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ABSTRACT No. 6.					
Sept. 5	13	Payment to Nathaniel Smith, chaplain of Col. Steven's regiment of militia, being an advance on account of his pay.	Formerly suspended; now allowed and passed to the Governor's credit.	20	
8	14	Payment to Lieut. Col. Thompson Mead.	Formerly suspended, do.	478 34	
23	15	Do. to Lieut. Col. Stranahan.	do.	500	
	24	Do. to Capt. Nicholas Enigh, jun.	do.	100	
Oct. 9	29	Do. to Ensign Henry Lewis, for pay and subsistence.	do. because the receipt was taken in the name of Nath'l. Allen paymaster, and there is no evidence to shew the payment of it by the Governor. In the before mentioned sheet of remarks he says, "the same remark [as to the bill in the name of Maj. Fairlie] will apply to En. Henry Lewis. The receipt being in my possession, is evidence that I paid it, but if Mr. Allen's certificate be necessary it shall be procured." Mr. Allen's certificate is necessary, and whenever it is produced, the amount shall be passed to the Governor's credit.		36 25
26	30	Lieut. Col. Stephen Thorn's acct. of sundries, with vouchers.	Formerly suspended, because there was no evidence that the governor had paid the amount. In his remarks he says, "Col. Thorn's account not receipted. The reason is, that it is rendered as an offset against \$70, (see D. D. T. 9. 21.) which Gen. Mooers had advanced, and charged to me. I ought therefore to be credited, strictly with the 70 dolls. but this varies only 37 cents from it." As there is still no proof of payment by the Governor, the charge must remain suspended, till such proof be exhibited.		69 63
Dec. 26	39	Advance to Henry Adams, surgeon's mate at Sacket's Harbor.	Formerly suspended. Now allowed to the Governor.	100	
	40	Paid Capt. S. Swartwout, pay and expense of travelling from Buffalo to Washington, \$136 71	Formerly suspended, because it was uncertain whether it was properly chargeable to the state. The late Gov. in his final abstract, now charges the state with only \$40 of this pay.		

1813, Jan. 5	45	Advance to Lieut. Col. Bellinger.	ment, but there is still evidence wanting to shew that it is an expense which ought to be borne by the state.	36	40
	66	Paid to Lieut Col. Thos B. Benedict, for provisions and clothing	do. Now allowed to the Governor.	535 93	
March 6	73	Paid to Major Gen. Mooers, expense of removing stores, \$150.	Formerly suspended as to 40 dollars of this payment : Now passed to the Governor's credit.	40	
	79	Payment to Capt. John Moss, for room and fuel, while attending court martial,	Formerly suspended, because there was no evidence of payment by the Governor, and the voucher being sent to Washington.—The Governor states that he is unable from recollection, to explain it.—It is therefore continued suspended.		
April 3	81	Advance to Capt. Dan'l. Baker.	Formerly suspended—Now allowed.	250	21
July 2	96	Paid Peter B. Porter's draft.	do.	500	
Sept. 30	110	Paid to Samuel Edmonds.	do. Same remarks as to voucher 79 above.	100	375 54
1814, Feb. 3	121	Paid Asa Norton, quarter master.	do.	1250	
March 12	125	Gen. Peter B. Porter.	do.		
18	126	Ezekiel Colburn, by order of Major Samuel Brown, on account of contingencies of Gen. Brown's brigade.	Formerly suspended as an advance, and cannot now be passed to the Governor's credit, under the act for the settlement of his accounts, because it is doubtful whether it has not been allowed by the United States to the Governor.—This voucher was charged by the state, in its account against the United States, and suspended by the third auditor, with the following remarks : "Suspended—Explanation requisite. In support of this payment, a parcel of vouchers, filed with the documentary evidence is referred to, which shews an expenditure of \$319, 56 cts. and Major Brown, in a letter accompanying it, dated 27 June, 1818, states those vouchers to be all he could prepare for that day's mail, leaving it to be inferred that he had others still to render. "The advance was made for a special purpose, to wit: the expenses of Gen. Brown's brigade in 1812.—The vouchers are for expenses incurred in 1812, 1813, 1814, 1815, and 1816. All made out against the U. States, and many of them taken originally in the name of Gen. Seymour, which is expunged, and Major Brown's substituted. Maj. Brown		

1813, July 1	143	Paid to Col. Anthony Lamb, to pay Gen. Hall's detachment, \$2250.	rendered to Governor Tompkins, vouchers for an expenditure of \$2,288, on account of Gen. Brown's brigade, in 1812 which were allowed on settlement of the Governor's accounts with the United States."	303	
Sept. 10	145	Advance to A. Emerest, for contingencies of Gen. Pettit's brigade.	Formerly suspended as an advance. The Governor now claims credit for only \$100 of this payment, the residue thereof having been accounted for, to him, by Gen. Hall. This \$100 is now allowed.	100 750	
			Formerly suspended—Now allowed.	4760 27	850 42
1813, Sept. 3	5	Payment to John Vernor, Junr. for expenses of militia.	Formerly suspended—Now allowed.	30	
May 24 to Oct. 25	1 to 49	Balance in the hands of John Vernor, of monies advanced to him on account of the commissary's department, \$2,559 76.	Formerly rejected, as to \$1804.04, because that amount of Vernor's expenditures was passed to the Governor's credit, in an account audited 23th March, 1816. This amount is therefore continued rejected. The residue of the present charge, being \$755 72, was formerly suspended as an advance to be accounted for, and now allowed to the Governor.		1804 04
May 16	10	Advance to John McLean,	Formerly suspended. Now allowed.	755 72	
June 29	11	Do.	do.	2500	
1814, Mar 11	12	Do.	do.	10250	
Oct. 13	13	Do.	do.	10000	
Mar. 7	19	Paid to Wm. Carpenter, late Ass't. Com. Mil. Stores, W. district.	do.	4535 92	1-2
	44	Payment to Richard Platt, balance in his hands, \$675 95.	Formerly rejected, because there was no evidence of payment by the Governor, nor is any additional evidence now produced, except that he says in the sheet of remarks, that he has no doubt that it was paid by him. It is now, however, transferred to the suspended column, for the decision of the legislature.	5605 07	675 95

ABSTRACT No. 7.

July 13	76	Payment to Edmund Fitzgerald, for getting his company into service.	Formerly suspended, because there is no receipt to the account. The Governor, in his sheet of remarks says, "this was pay for travelling, and getting out Capt. Enigh's company of cavalry above mentioned, which was dispersed through several counties, and which was detached from Fitzgerald's regiment of cavalry."	48 63
Sept. 15	77	Advance to Chauncey Humphrey, \$250.	No evidence of payment by the Governor, is produced Formerly suspended. The Governor now claims only \$50, of this payment to be passed to his credit, the other \$200 supposed to have been debited by him to the United States.	35
1813, April 24	82	Paid John Paff, for drums & fifes.	Formerly suspended. Because the receipt for the payment was given in the name of Lieut. Col. Van Beuren. The Governor, in his sheet of remarks, says, "these were purchased for Col. Van Beuren's regiment of detached militia, ordered into service in 1812. The state then had no drums — I authorized the purchase of enough to equip that regiment—the bill was made out in the Colonel's name. I paid him and took the bill, and the drums were returned into the N. York Arsenal when the regiment was discharged, as will appear by the Commissary's return of 1813." The Comptroller cannot allow this, for want of legal evidence of payment by the Governor. Suspended. Formerly suspended.—Now allowed.	50
1812, June 26	102	Advance to John Mills, for expense of transportation.	Formerly rejected, because it was supposed to be allowed in vouchers 105 and 106, of Abstract 8. The Governor, however, says, "Mr. McIntyre presumes this to have been accounted in two accounts of different amounts. But unless it be credited in those accounts, I should doubt the propriety of expunging it from my credit."	79 50
1813, April 16	107	Payment to Nathaniel Allen, to be delivered to Frederick Miller, for collecting arms, &c.	As it seems to be uncertain whether the present charge was allowed in the two vouchers above mentioned, or not—it is transferred from the rejected to the suspended column, till	196 48

							250	
							2375 79	508 92
1812, June 1 to 1813, Jan. 25	22	Payment to Lieut. Col. Thomas B. Benedict, for provisions, clothing, transportation, and for his troops, \$307 66.	Formerly rejected, there being no evidence of payment by the Governor, and part of it (\$355.93) appearing to have been allowed before. The Governor now claims the balance \$271 73, to be carried to his credit, and as the payment was probably made by him, the said balance (\$271 73) is transferred from the rejected to the suspended column, but cannot, until sufficient proof of payment be exhibited, be absolutely allowed.					
1811,	38	Payment to Moses Atwater, on account of the Onondaga arsenal	Formerly suspended—Now allowed.	134 45	127 73			
	45	Andrew A. Ellicott's account of the Batavia arsenal.	Formerly suspended, there being no evidence of payment by the Governor. Continued suspended, for the same cause		2465 78			
	46	James Watson's account & vouchers for business of the commissary department.	Formerly suspended. Mr. Watson's ac't. is made out with the state of New-York—and he received money, at times, from Governor Tompkins, and, at times, also from Commissary McLean; but he does not distinguish, how much from each. Before, therefore, this amount, or any part of it, can be passed to the late Governor's credit, it is proper he should furnish satisfactory evidence, as to what he is entitled to					
1816, Mar. 5 1812, Nov. 14	47 55	Advance to John McLean. Joseph Ellicott, paid to him by depositing to his credit in the N.Y. State Bank, on account of the Batavia arsenal.	Formerly suspended.—Now allowed. The Governor says, "the deposit to Joseph Ellicott, of \$2000, must be carried to my credit, unless it has already been carried to my credit," or may be in Mr. Watson's account, now to be examined. This payment, might be carried to the Governor's credit, were it certain, that it is not included in any other credit—but, until doubt as to that be removed, the payment must continue suspended. The money is supposed to have been paid by Mr. Ellicott, to James Watson, or other public	1506 66	3529 98			

2000

agents, and was refunded to Mr. Ellicott by depositing the amount in the bank as above mentioned. It is possible that the \$2000 in voucher No. 75, of this abstract, passed to the Governor's credit, is the same money that was advanced by Mr. Ellicott.

Formerly rejected, because it appeared to have been allowed in the accounts of expenditures of the commissioners of fortifications, for all which expenditures, the Governor has had credit.

"In his remarks, however, he says, "the comptroller's remark is not well founded, as to \$2400 for the Richmond Arsenal, for he will see by the commissioner's account of Feb. that although the items are included and credited to me, I am charged with it, or the state credited with it, on the opposite side of the account.

Having examined the accounts of the commissioners of fortifications, the Compt'r. finds nothing to change his opinion as to this payment. The whole amount of expenditures by the commissioners, including the \$2400 29, having been passed to the Gov. credit, no further credit can be given. It is true the Gov. refunded to the commissioners this amt. expended by them for the Richmond Arsenal, but it will be seen by their accounts that they have given him credit for it. This payment is therefore considered by the Compt. as an advance in the usual way to the commissioners, and in stating the account between the state and the Gov. relative to the fortifications, the balance remaining unexpended in the hands of the commissioners has always been mentioned, and this balance was partly made up of the present payment of \$2400 29. The commissioners by the 1st Feb. 1817, had expended the whole amount in their hands, and the Gov. credited therewith, except a balance of \$416 11, and that balance has now been passed to his credit as an advance to them. See abstract 8, voucher 44.

The present payment is therefore continued rejected.

Formerly suspended—Now allowed.

De Witt Clinton, for labour and materials in building the arsenal in Richmond county—paid to him for the commissioners of fortifications,

Advance to James Watson,

1813, Feb. 6

73

300

2400 29

Jan. 4	74	Paid James Watson's draft in favour of Joseph Ellicott.	600	Formerly suspended.—The reasons which prevent the 2000 dls. in voucher No. 53 of this abstract from being passed to the Governor's credit, do not exist with respect to the present charge—therefore allowed.	600	
1812, Oct. 23	75	Advance to James Watson.	2000	Formerly suspended.—Now allowed.	2000	
July 20	76	Advance to James Watson, on account of the arsenal at Malone, and transportation of military stores.		Formerly rejected, because the amount was supposed to be allowed in voucher 57 of this abstract. The Governor says, "Watson's D. 1250 will be accounted for in the account not yet examined." He probably alludes to the account in voucher 46 of this abstract, on examining which, it appears that the expenditures charged therein, were partly for the Malone arsenal and partly for other expenses. The expense of the Malone arsenal, as charged and allowed in voucher 57 of abstract 9, amount to D. 600488; and it appears from the receipts therewith, that D. 3947 was paid to the commissioner for building the arsenal by the Gov. It appears from voucher 46, (J. Watson's account) that he paid the further sum of D. 1000, making in all nearly the whole amount expended on the arsenal. It is therefore doubtful whether the D. 1250 in the voucher now under consideration, be not nearly all credited in the arsenal expenses. It is however transferred from the rejected to the suspended column, for further explanation.		1250
		Formerly suspended.—Now allowed.				
Oct. 20	77	Advance to James Watson.	600	do.	600	
July 13	78	Do.	250	do.	250	
1816, Nov. 16	84	Paid James Watson's draft in favour of Russell Atwater.	295	do.	295	
1811, May 31	85	Paid Simeon Frisbie, for Elizabeth town arsenal.	283 18	do.	283 18	
		Eri Lusher, for transportation.	2783 8.	do.	2783 8.	
1816, Ap. 15	99	Advance to John McLean.	4000	do.	4000	
	102		13253 14		13253 14	9516 49
						2400 20

1817, Apr.	ABSTRACT No. 10.		1000	18 75
6	Advance to the commissioners of fortifications.	Formerly suspended—Now allowed.		
27	Paid to Cornelius Van Schoonhoven, for passage of Col. Van Rensselaer's horses.	Formerly rejected—The Governor says, "the charge of 1875, " was for taking down Adj. Gen. Van Rensselaer's horses " to New-York, when I took the actual command, which, " as well as all the expenses of my staff, were paid by me." The former rejection was made because there was no evidence of payment by the Governor, and as that objection still remains, the payment cannot be allowed, and it is doubtful whether the expense is a legal one. Formerly rejected, but now allowed, being explained by the Governor.	100 4000	
39	Payment to John Blagge.	Formerly rejected, but now allowed, being explained by the Governor.		
40	Payment by John M'Lean to Eli Whitney	Formerly suspended, now allowed.		
51	Advance to Charles Baker.	Formerly rejected, because no rec't. was given for the advance nor explanation for what purpose it was made. The Gov. now says, " Capt. Baker was ordered into service in 1813, " in Hopkins' brigade for Plattsburgh. He was absent from " Sullivan county when the orders came. But came on " to Albany afterwards with his company. I gave him money to defray the expense of the march of his company " to Plattsburgh, and this bill accounts for it in part. He is " a lawyer and resides at Bloomsburgh in Sullivan county. There being yet no evidence of payment exhibited, the charge cannot be allowed, but it is transferred from the rejected to the suspended column. Formerly rejected—and continued rejected.	31 30 5100 00	31 30 6 08 24 83
45	Read & Lowry, for candles.	Formerly rejected—and continued rejected.		
	Advances to Eli Whitney.	Formerly suspended in an account audited 2d July, 1812, and now allowed under the act for the settlement of the Governor's accounts.	14000	
	1810, Nov 16, D 10,000			
	1811, Nov. 22, 4,000			
	14,000			

Summary of the Amounts allowed.

Abstract No.	
1,	\$9,250
6,	4,760
7,	33,847
8,	2,725
9,	13,253
10,	5,100
	14,000
Advances to E. Whitney, suspended in old accounts audited,	
	82,936
	91

22 62

392 13
\$83,351 66

In voucher 44, of abstract 8, and voucher 6, of abstract 10, are advances to the commissioners of fortifications, amounting to 1,416 11, which are passed to the Govr's credit. By the accounts of the commissioners, it appears that they have not only expended this sum, but also \$22 62 more, which remained in their hands, for which the Gov. must also have credit. (The 22 62 arises from errors made by the commissioners, Also, expenditures of Henry Seymour, for an advance of \$500 made to him. See voucher 78, of abstract 8. On the 19th Aug. 1818, Mr. Seymour accounted with the Comptroller for \$392 13 of this advance, and showed that he had refunded the remaining \$107 87 to the Governor. Tho' the Gov. does not charge Mr. Seymour's advance in his final abstract, yet it is proper that he should be credited with the amount expended, Amount,

Amount, that day,
6,855 16
76,496 50
Amount now credited,
\$83,351 66

Of this amount there was credited to the Governor, previous to 17 Feb. 1819, as appears by the Comptroller's report to the legislature that day,

Copy of the Abstract (c) mentioned in the preceding Account Current.
ABSTRACT of sundry additional Charges made by the late Governor, in his final Abstract.

Date of Voucher.	No.	For what purpose the payment was made.	REMARKS.	Allowed.	Suspended.	Rejected.
1808, October	1	Payment to Brenneyser, for incidental expenses at Governor's office in New-York, from June to October in this year.	Suspended. There being no vouchers produced for these expenses.		94 57	
1810, Aug. 11.	2	Paid Robert Macomb, as commissioner of the school fund.	Allowed.	308 00		

APPENDIX.

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Oct. 12	3	Paid John Turner, for repairs to the government house (incidental expenses.)	Suspended. If the Governor was bound by his contract to keep the house in repair, it may be allowed, otherwise not. Evidence of this is necessary.	14 25 125 37	
1811, Oct. 12	4	Paid J. Baker, incidental expenses at Governor's office in New-York, for the summer and fall of 1811.	Suspended. Same cause as to No. 1, above.		54 00
1812, Sept. 8.	5	To Rules and Articles of War, and Smyth's Regulations for the Militia, stationed at Staten Island, in August, 1812	Rejected. There being no voucher exhibited, and it being an expense not legally incurred.		
Nov. 25	6	Paid for militia, in service at Staten Island.	Suspended. There being no voucher.	400 00	
12	7	Paid to Leonard Baker, for two wagons with stores and baggage to Boonville.	Suspended. Supposed to be the same as the charge allowed in voucher No. 96, of abstract 2.	64 00	
1814, Jan. 10	8	Paid to Mr. Meads, for two tables.	Rejected. Not being properly chargeable to the state, and there being no voucher.		63 00
	9	Paid Lucas and Duncan, and Mr. Hinkley, for incidental expenses in the government house rented by the state.	Suspended. Same cause as to voucher No. 3, above.	134 75	
1816, Mar. 8	10	Paid expense of apprehending fugitives from justice.	Allowed. In voucher 117, of abstract 3, there is a charge of \$150, paid to Daniel Morrell for apprehending fugitives. This charge was suspended as an advance, and because it ought to pass through the Court of Exchequer. The said \$150 is included in the present charge.	440 75 101 54	
1814, Aug. 1	11	Paid Th. V. W. Varick, for expenses on a journey up the Hudson, to get out the militia in 1814.	Allowed.		
1817, Feb. 25	12	Paid to John Izod, expenses for the barge.	Allowed.	41 49	
April 2	13	Paid James Guyon, Postmaster, on Staten Island.	Rejected. Having been allowed in voucher No. 1, of abs. 10.		207 81
	14	Paid the Postmaster at New-York.	Rejected.		15 10
	15	Paid Elisha Granger, for ammunition furnished by him.	Allowed.	13 00	
				904 73	339 91

(d)

ABSTRACT of sundry charges made by DANIEL D. TOMPKINS, late Governor of this State, in his accounts rendered to the Comptroller, and audited the 6th March, 1818, which charges also appear by a certificate of the Third Auditor of the Treasury Department of the United States, to have been charged to the general government.

Nos. in D. D. Tompkins' Abstract and Voucher.		PAYMENTS, &c.		Remarks of the Third Auditor of the Treasury Dept of U. S.		Amount.
		STATE ABSTRACT No. 9.				
Abs. Vrs.						
8	64	A payment to Brig. Gen. Dodge, for pay, subsistence, and forage, from 13 Aug. 1812, to 9 Feb. 1813.		Disallowed. The payment having been made by Paymaster Allen, and his ac't. with the United States, containing a charge in respect thereof. (See Vr. No. 542.)		1372 96
6	79	Payments to John Darby, and Bennet & Swift, for room rent, fuel, &c. for Capt. John Moss, while attending as a member of a court martial, in 1813.		Disallowed. Capt Moss's ac't. for services as a member of the court and for payments he made for quarters and wood (vouchers for which, though referred to, are not herewith) was allowed on settlement of Gov. Tompkins' ac't. with the United States. (See Abstract A Vr. No. 79.)		21 00
8	7	A payment to John C. Dickinson, for use of sleighs, &c. 14 January, 1813.		Disallowed. The payment was made by Brig. Gen. Dodge, and a charge made by him in respect thereof, in an ac't. which was paid by Gov. Tompkins and allowed on settlement of the Governor's ac't. with the U. S. (See Abstract A Vr. No. 50)		5 00
64		A payment to Samuel Wigton, for journeys express, 4 April and 4 May, 1812.		Disallowed. Allowed on settlement of Gov. Tompkins' ac't. (See Abstract D. Vr. No. 1)		357 50
6	180	A payment to Samuel Wigton, on account of his services and expenses on a journey to Maj. Gen's Widrig, King, and Hall.		Disallowed. The entire charge for his services and expenses on this journey, \$357 50, was allowed on settlement of Governor Tompkins' account with the United States.		150 00
6	97	A payment to Nathaniel Allen, for expenses of a journey to Washington, for the purpose of adjusting his accounts as paymaster, 9 July, 1813, \$300.		Disallowed. His charge for the transportation of his baggage on this journey, \$102 90 was allowed on settlement of Governor Tompkins' account. See Abstract A Vr. No. 73.		102 90
9	22	A payment to Lieut. Col. Thomas B. Benedict, for sundry expenditures in 1812.		Disallowed. One ac't of Col. Benedict for part of these expenditures was allowed on settlement of Gov. Tompkins' ac't with		

APPENDIX.

XXXI

6	43	A payment to Capt. Reuben King, for pay of his company, 1812.	the U. S. (See his ac't. for "Militia" settled 5 Nov. 1816.) And Col. Benedict received of Peter B. Porter, Q. M. G. through his deputy Darby Noon for other part thereof. (See Gen Porter's ac't. with the U. S. Vr. No. 252 of Mr. Noon's abstract.)	798 34
5	66	A payment to Lt. Col. Thomas B. Benedict, for expenditures and services.	Disallowed. Allowed on settlement of Gov. Tompkins' ac't. Settled 14 Dec. 1814, (over payments deducted.)	619 11
3	61	A payment to Dr. Bennett Stillman, of the amount of a draft drawn in his favor, by Peter B. Porter, Qr. Mr. G. for medicines furnished to regiments commanded by Cols. Bloom, Dobbins and Allen.	Disallowed. Charges for medicines to the regiments here mentioned by Dr. Stillman, amounting to \$364 34, being made in Gen. Porter's ac't. with the United States.	555 93
6	47	A payment to Lt. Col. Christopher P. Bellinger, for sundry expenditures.	Disallowed. Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. No. 29.)	350 00
6	205	An advance to Samuel Brown, on account of expenses in the Qr. Mr. Depart. for Gen. Brown's brigade, in 1812.	Disallowed. A charge in respect of this advance was made in Gov Tompkins' ac't. with the U. S. and disallowed.	392 22
6	43	A payment to Charles Adair, for 9 blankets for Lt. Col. McClure's volunteers.	Disallowed. Allowed on settlement of Gov. Tompkins' ac't. (See act. for "Volunteers" settled 14 Dec 1814.)	1000 00
6	65	A payment to Lt. Col. Thompson Mead, for sundry disbursements.	Disallowed. Same cause. (See Abs. A. Vr. No. 55.)	36 00
6	207	Advance to Mangle M. Quackenbos, Qr. Mr. for expenses of Col McClure's volunteers, 1812	Disallowed. A credit for \$2,259 09 was allowed on settlement of Gov. Tompkins' ac't. with the U. S. for advances made by him to Mr. Quackenbos at different times, and the Vouchers in respect of which the present charge is made, are duplicates of the receipts taken for two of these advances.	271 65
3	75	A payment to Capt. Braddum Yale, for disbursements made by him.	Disallowed. Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. No. 62.)	2094 09
6	122	A payment to Jos. B. Seely, for services for a team in 1812.	Disallowed. Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. No. 40.)	19 00
				200 00

6 23	A payment to Benj. Goodwin, of the amount of Gen. Porter's draft in favor of Messrs. Norton & Davis, dated 16 May, 1813.	Disallowed. Gen. Porter's ac't. with the U. S. containing charges amounting to more than \$1,500 for articles procured from Messrs. Norton & Davis, and for disbursements by them.	500 00
6 96	A payment to John Spencer & Co. of the amount of Gen. Porter's draft in favor of James Brisbane, dated 3d June, 1813, for articles furnished by the latter to the militia in 1812.	Disallowed. A charge being made in Gen. Porter's ac't. with the U. S. in respect of articles furnished by Mr. Brisbane in 1812, amounting to \$1819 67 1-2.	590 00
2 5	A payment to James Henderson, for lost clothing.	Disallowed. In respect of this payment a charge was made in Gov. Tompkins' ac't. and rejected by direction of the Secretary of War.	70 50
6 64	A payment to Gen. Dodge, for disbursements for watch coats, expresses, &c.	Disallowed. Allowed on settlement of Gov. Tompkins' ac't. (See Abs. A. Vr. No. 50.)	208 44
6 105	A payment to John Dubarail, for sundry disbursements in September, 1812.	Disallowed. Same cause. (See same Abs. Vr. No. 37.)	22 65
8 117	A payment to John Dubarail, for disbursements in January, 1814.	Disallowed. Same cause. (See Abs. A. Vr. No. 102.)	11 00
6 209	A payment to Thomas Campbell, for advances made by him to Major Ransom Noble and C. Sackrider.	Disallowed. Mr. Campbell having been repaid by Gov. Tompkins, who received credit for the advances on settlement of his ac't with the U. S. (See ac't for "Militia" settled 14 Dec. 1814)	500 00
9 21	An account of Maj. Gen. Mooers, for disbursements by himself, Richard S. Mooers and Major M. Smith.	Disallowed. An allowance having been made for the disbursements on settlement of Gov. Tompkins' ac't. with U. S.	1226 00
			11861 29

E.

Copy of the certificate of Governor Tompkins' account audited 2d July, 1812.

Governor Tompkins' account for the purchase and manufacture of ordnance, arms and ammunition was audited on the 2d July, 1812, & he was furnished with a statement of it, which after setting forth the account at length, concludes with the following certificate:

STATE OF NEW-YORK, }
COMPTROLLER'S OFFICE. }

I have examined the preceding account of his Excellency the Governor of this state with the vouchers accompanying it, and do hereby certify that there is a balance due him thereon from this state of nine thousand four hundred and thirty-six dollars, twenty-seven cents, five mills, which balance is made payable to him in and by the seventh section of the act, entitled "an act further to provide for the defence of the frontiers and for other purposes," passed 12th June, 1812, out of any monies in the treasury not otherwise appropriated. And I do further certify that *in addition* to the sum of sixty-six thousand one hundred and eighty-six dollars twenty-seven and an half cents, expended by him as stated in the preceding account, it appears by the vouchers aforesaid that he has made advances to John McLean *on unsettled accounts* to the amount of two thousand five hundred dollars: to Isaiah and John Townsend to the amount of one thousand dollars; and to E. Whitney to the amount of fourteen thousand dollars; *for which he is hereafter to account.*

ALBANY, JULY 2, 1812.

ARCH'D M'INTYRE, COMPTROLLER.

* * The \$1000 above mentioned as advanced to I. and J. Townsend, was passed to the Governor's credit 6th March, 1813, having been shown by the Messrs. Townsends to be accounted for. The other advances continued suspended till August, 1819.

F.

Copy of a letter from Mr. Tompkins, to the Comptroller.

DEAR SIR,

Staten Island, 25th September, 1818.

Mr. Hopper informs me that there are receipts of his in your office, for which the accounts rendered there by him do not render detailed expenditure. I feel very certain that he has accounted either to Mr. Carpenter of the western district or to me for the monies he received, with vouchers. If they are not in your office, they are amongst my papers here or with those of Mr. Carpenter. In the course of the ensuing week I shall either go in person to Albany, or send an agent to collect the papers and copy the abstracts necessary to complete a statement finally, without which it cannot be completed here. I have obtained copies of all those rendered to the United States, and want only copies of some abstracts in your office, of the names of the payees of the warrants drawn, and an examination of the Bank credits for warrants drawn. In the mean time I hope you will not take any measures or make any disposition of the rejected and suspended papers, as I shall want them to submit to the Commissioners with other papers here, and those procured since I saw you in the spring. Thompson Mead and some others, have rendered me detailed accounts and vouchers in the course of the summer for the sums charged to them, which will be submitted to the commissioners with the other papers. The difficulty of procuring a competent accountant to compare the abstracts, and to rectify any mistakes that may be made, is the only obstacle which has prevented my sending one to Albany for the last fortnight. I shall see one to-morrow in the city, and shall send him immediately to Albany; if I can make an arrangement with him to that effect.

I am, Dear Sir, your obedient servant,

Arch'd M'Intyre, Esq.

DANIEL D. TOMPKINS.

Copy of another letter from Mr. Tompkins, to the Comptroller.

DEAR SIR,

Staten Island, October 20, 1818.

I regretted not seeing you before you returned from New-York to Albany. The bearer, Mr. Quackenbush, calls for the purpose of procuring the copies and receiving the papers suspended, rejected or not carried absolutely to my credit. The copies I want from the books, are

1. List of all the warrants ever drawn by me and in whose favour.
2. A copy of the several accounts audited from the commencement of my administration to the date of those you sent me last. I do not want the items of charge in detail as rendered by me, but merely a copy from your books of the account as audited by you.

3. Either the originals or copies of the several accounts of John McLean, Commissary, and of the receipts subjoined. I do not want the vouchers accompanying his accounts, but only of his *account* rendered with each bundle of vouchers.

4. All the duplicates and vouchers in your office, placed there by me, which have not been carried absolutely to my credit. For all these, Mr. Quackenbush will receipt to you in my behalf, and his receipt shall be equally valid and obligatory upon me as my own. I have desired him to employ Mr. Campbell, and any other person in whom you have confidence, to make the copies and extracts from your's and the Treasurer's office, of the warrants, &c. I could wish him to return in as short time as will be practicable to obtain the papers above alluded to.

I am, Dear Sir, your obed't serv't.

DANIEL D. TOMPKINS.

Arch'd McIntyre, Esq. Comptroller, &c.

Copy of a Schedule annexed to the case submitted by Mr. Tompkins to his counsel.

SCHEDULE A.

Claims of Daniel D. Tompkins, late Governor of the State of New-York, allowed and recommended by the Commissioners appointed by the Legislature, over and above \$884,461 24 cents, previously audited and admitted by the Comptroller, and over and above \$136,625 44 cents, suspended by him, viz.

1819. April 1. Interest and premium on \$42,157 88 cents, being the balance audited and advanced by me for the public service in 1812, which was [not] settled or repaid till 1816, 4 years,	\$15,179 50
To Commissions on \$1,075,021 72, drawn, expended, and accounted for to the State, and for risk and responsibility for all officers and agents to whom the money was confided, expenses, journies, command, losses, &c. at 5 per cent.	53,751 98
Interest thereon, 4 years,	15,050 52
To Commission on \$2,363,516 27 obtained from the United States, and upon personal loans, and advances, expended and accounted for,	118,175 80
Interest on the last mentioned Commissions, 4 years and 6 months, to 1st July, 1819.	37,225 28
To premium and discount of \$1,095,000 at 20 per cent. in stock, being the amount loaned on my personal responsibility, and advanced and accounted for,	277,506
Interest thereon to 1st April, 1819, 4 years and 3 months,	80,402 25
Interest for 3 months on \$53,751 98, on 118,175 80, and on \$277,500, from 1st April, 1819, to 1st July, 1819, 3 months,	7,864 43
	<hr/> \$605,155 76

Charges and Vouchers rejected or suspended by the Commissioners, viz.

1814. Nov. 1. To 6908 new and superior muskets, obtained and deposited in the State Arsenals by D. D. Tompkins, on his sole responsibility, credit, and risk, and without any authority or credit of the State, in lieu of the same number of old and condemned Hamburgh and other muskets, purchased for the State in 1796, at 5 dollars, making a net gain to the State, of \$8 50 per musket,	\$58,718
Interest thereon, 4 years and 6 months,	18,497 47
To the same profit and advantage on 1600 Vergennes muskets, disposed of in the same way, and on the same credit,	13,600
Interest thereon, 3 years and 6 months,	3,332
To muskets, &c. delivered into the State Arsenals, by D. D. Tompkins, for which he is accountable to the U. States, and for which the state has paid nothing,	307,455
	<hr/> \$401,602 47

II.

Copy of a letter from Isaac Bronson, Esq. to his excellency D. D. Tompkins.

DEAR SIR,

NEW-YORK, July 21, 1819.

I have ascertained agreeable to the request contained in your favor of the 19th, that

the loans made to the United States, at the latter end of the year 1814, were at the rate of 80 per cent.—that is, the government received for one hundred dollars in their six per cent. stock, eighty dollars in current bank bills. I understand that the lenders in most cases hypothecated or pledged to the banks, as collateral security for the loan of their bills, the stock which they received from the Government.

Where you borrowed money of the banks on your personal responsibility accompanied with a pledge of public stock as collateral security, you were precisely in the predicament, as far as I can discover, of any other individual lender, except that you gained nothing by the rise of the stock, which you were equally with them liable to lose by its fall.

In cases where monies were so borrowed or obtained by you, the law appears to me to be imperative, and that it vests the Comptroller with no discretion, but directs him to allow you the same premium on the money you so furnished as the U. S. allowed to those individuals or corporations from whom they borrowed money at that period.

I have the honor to be with great respect,

Your most obedient servant,

I. BRONSON.

His Excellency

Daniel D. Tompkins.

I.

Copy of a Certificate of Messrs. Prime, Ward, and Sands.

We certify that the current price of six per cent. stock of the U.S. during the months of Nov. and Dec. 1814, was from 76 to 77½ per cent. for current money of the city of New-York.

PRIME, WARD, & SANDS

New-York, 12th April, 1819.

U. S. six per cent. stock has been sold at 101 per cent. since the opening of the transfer books.

PRIME, WARD, & SANDS.

K.

Copy of an act for the final settlement of the late Governor's Accounts.

An Act for the final settlement of the accounts of the late Governor of this State.

Passed April 13th, 1819.

I. Be it enacted by the people of the State of New-York, represented in Senate and Assembly, That the Comptroller of this State, be and he is hereby authorized and required to adjust and finally liquidate and settle the residue of the accounts of Daniel D. Tompkins, late governor of this state, and to credit and allow to him therein the same discount or premium on the current monies *borrowed and obtained* by the said Daniel D. Tompkins *on his personal responsibility*, and by him expended and disbursed in the public service during the late war, as were made and allowed to other individuals and to bodies corporate, and by them received for current monies loaned to the government of the United States, on the certificates of stock or funded debt of the said government, the said Comptroller having reference in such settlement to the respective periods at which the said current monies were so borrowed and obtained; *and that the said Comptroller debit the government of the United States with the sum so allowed* to the said Daniel D. Tompkins in the account of this state with the general government for disbursements during the late war; and that the treasurer pay on the warrant of the Comptroller the balance, if any there should be found due to the late governor upon the final settlement of the said accounts.

II. And be it further enacted, That the Comptroller be and he is hereby authorized and required to credit and allow to the said Daniel D. Tompkins, in the account all such sums as may satisfactorily appear to him to have been advanced, expended and paid by the said Daniel D. Tompkins, for and on account of any public services, and which were authorized by law, and to open accounts with the various individuals to whom any advances were made by the said Daniel D. Tompkins, and allowed by the said Comptroller in the settlement aforesaid, and to call all such individuals to an account for such advances.

L.

Copy of a letter from Abraham Van Vechten, Esq. to the Comptroller.

DEAR SIR,

December 9th, 1819.

I feel extremely reluctant to have my name introduced in a personal newspaper cor-

troversy, whosoever may be the parties to it. But lest leaving your letter of the 7th instant unanswered, should lead to a misconstruction of my motives, I will, in reply, state substantially, my recollection of the matters to which you refer. The details of conversation which passed at the times alluded to, my memory does not enable me to give with precision.

In the course of the last spring you came to my office in the evening, with a copy of the act which had been passed for the settlement of the late Governor's accounts with the state, and expressed an earnest wish to obtain my sentiments as to its construction in relation to the monies borrowed by the Governor to carry on the late war, on which he was entitled to a premium. After perusing the act, *I stated to you that according to my information, some of the loans, though formally made upon the Governor's responsibility, were in fact bottomed upon pledges of Treasury notes, which had been advanced to him by the United States, for the purposes of the war, and that it appeared to me, he could have no just claim to a premium in such cases.* You thereupon declared your satisfaction that I concurred in your construction of the act. We then entered into a short conversation about the difference of opinion which existed between you and the late Governor, concerning the construction of the act, the particulars of which I do not recollect. It is very possible, that in the course of our conversation, I may have intimated to you, that I had suggested doubts to a friend in the senate, whether the expectations of the supporters of the act would be realized by it, *because I entertained such doubts from a belief that some of the loans on which premiums would be claimed, were made in the manner above stated.*

In the course of the summer the late Governor called upon me professionally for a written opinion as to the legal construction of the act, and submitted a detailed statement of facts with documents relative to the aforesaid loans (of which until then I was uninformed) for my consideration. On a deliberate examination of the statement and documents, I concurred in and subscribed the written opinion which the late Governor has published. Not long afterwards, both you and the late Governor came to my office, as I understood for the purpose of obtaining explanations from me which he seemed to suppose, might remove your objections to the settlement of his accounts upon the principles for which he contended. After hearing your respective statements, I observed, that the written opinion which I had given as the construction of the act remained unaltered. While in the office, you and the late Governor were a good deal engaged in discussing the subjects of difference between you, in which I may have participated, but my memory not having been furnished with the particulars, I am unable to detail them.

I am, dear sir,

Your obedient Servant,

Archibald McIntyre, Esq.

AB. VAN VECHTEN.

M.

Copy of a letter from the Comptroller to Chancellor Kent.

STATE OF NEW-YORK, COMPTROLLER'S OFFICE.

Albany, November 22, 1819.

SIR,

The Vice President in his late letter addressed to me, asserts that he assented that I should apply for your opinion on the question in dispute between us.

As he is under an utter mistake in this, and as I consider it of importance to myself and to the cause of truth, to receive your answers to one or two queries in relation to the interview I had the honour of having had with you, in the latter part of the month of July last, I have to beg you will have the goodness to state,

1. Whether I did not call on you at that time, and inform you that a difference of opinion existed between the Vice President and myself, as to the construction of the act of the last session of the Legislature, for the final settlement of his accounts, and whether I did not earnestly request that you would consent to decide between us?

2. Whether you did not on that occasion inform me, that although you would not then absolutely engage to decide between us, you would take the subject into consideration: and whether you did not say that if we both agreed to submit the question in writing you would probably decide between us?

It is proper I should state that if I am honored with an answer to this communication, it is my intention to give it publicity.

I pray you to pardon the freedom I have thus taken in troubling you. Nothing but a sense of duty could induce me to do it.

I have the honor to be

With the highest respect, Sir,

Your most obed't serv't.

ARCH'D. M'INTYRE.

The Hon. JAMES KENT,

Chancellor of the State of New-York.

N.

Copy of the Chancellor's answer.

SIR,

NEW YORK, November 29, 1819.

I had the honor of receiving your letter of the 22d inst. and I wish it was in my power to recollect, with more precision, the conversation between us to which you allude.

I remember your calling on me, and asking whether I would not consent to decide as to the construction of the act relative to the Vice President, about which you disagreed, and I said that I was disinclined to give any opinion or decision in the case, and *that if I did*, it would be necessary for you and the Vice President to agree, *in writing*, to submit the legal construction of the Statute to my decision.

I am with much respect,

Your most obed't serv't.

ARCHIBALD M'INTYRE, Esq.

JAMES KENT.

O.

Copy of the Comptroller's report to the legislature in 1813, of Governor Tompkins' expenditures.

The Comptroller in obedience to the resolution of the Honorable the Assembly of the 22d of the last month, requesting him to report "a detailed account of the monies drawn out of the treasury by virtue of the further defence of the frontiers, and other purposes, passed by the Assembly June last, past, and of the expenditure of such money, according to the returns returned and filed in his office," respectfully reports:

That the following sums were drawn out of the treasury by his Excellency the Governor, in pursuance of the said act, viz:

1812, June 25th, under the 5th section,	\$5,000 00	
July 21st, do. do. do.	20,000 00	
		25,000
August 11th, under the 6th section,	12,500 00	
1813, February 6th, do. do. do.	12,500 00	
		25,000
1812, August 25th, under the 8th section,	12,500 00	
September 8th, do. do. do.	25,000 00	
		37,500
June 25th, under the 9th section,		25,000
August 17th, under the 10th section,		2,000
		114,500

ALSO,

July 8th, under the 7th section, for payment of a balance due the governor on his account for the purchase of ordnance, arms, and ammunition.

26,936.27

\$141,436.27

And that the following are statements of the various expenditures, under the different sections of said act, according to the accounts and vouchers exhibited by the governor, and now on file in this office, viz.

EXPENDITURES under the 2d section.

For repairing, cleaning, and packing arms, &c.
repairing armories, &c.

\$433 99

116 24

550 23

EXPENDITURES under the 3d section.

For transportation of artillery, arms, and ammunition to arsenals on the frontiers,	2,506 58
Building guard-houses at Rome, and Watertown,	763 28
Advances to sundry persons by the governor, for which accounts of expenditure have not yet been rendered by those persons,	2,450 00

EXPENDITURES under the 5th section. 5,719 86

For cannon,	1,435 50
powder,	6,043 84
artillery carriages, ammunition waggons, harness,	
travelling forges, sponges, ramrods, powder horns, &c. &c.	4,805 65
musket balls, and lead,	2,717 21
marques, tents, and tent poles,	12,377 19
knapsacks,	5,400 00
drums and fifes,	277 75
camp kettles,	2,132 52 1-2
surgical instruments,	179 25
musket cartridges,	1,130 63 1-2
canteens,	641 61 1-2
cannister and grape shot,	575 00
cannon ball,	1,500 81
ensigns, &c.	429 91
camp furniture,	85 46
spades, pickaxes, hatchets, handsaws, nail hammers, &c.	139 23
cooperage of casks, and other incidental expenses,	119 39
Advances made by the Governor to individuals, for which accounts of expenditure have not been rendered,	1000 00
	<hr/> 40,990 96 1-2

EXPENDITURES under the 6th section.

For cartridge boxes,	4,107 00
swords and belts.	968 00
pistols,	5,272 00
rifle pouches,	36 00
Expenses attending the purchase and the of the articles purchased under this section,	30 88
Advances to sundry persons by the Governor on unclosed contracts, for arms, rifles, &c.	24,750 00
	<hr/> 35,163 88

EXPENDITURES under the 8th Section.

For transportation of baggage, arms, and divers militia corps, going into service,	3,598 92
Provisions, liquors, groceries, blankets, charges for boarding, and other incidental expenses of divers militia corps,	4,054 99 1-2
Transportation of a number of uniform companies of militia to Staten Island, including boarding and transportation of baggage, &c.	2,406 35
Forage,	1,012 27
Expresses, special messengers, and other expenses attending the conveying of orders and intelli- gence to and from the different parts of the fron- tiers, and to and from general officers, &c.	2,237 81
Erection of barracks, guard houses, and repairs of gun carriages, arms, &c.	5,269 26
Compensation for services on board vessels on the lakes, in transporting troops, arms, ammunition, &c.	1,059 23
Fire wood and straw,	1,240 15
Hospital supplies and stores, with attendance on the sick, &c.	604 72
House rent for temporary barracks, quarters, &c.	510 24
Pursuing and apprehending deserters, and for warning delinquents.	686 67

Damages sustained by David Parish, in consequence of fortifications thrown up by order of General Brown.	200 00
Purchase of cannon ball picked up, and for ammunition, &c. taken from the enemy.	131 00
Purchase of a boat called the Industry, and a bark Canoe.	503 00
Repairing drums, &c.	43 13
Expenses of obtaining secret information from Canada by one of the commanding Generals.	100 00
Wages to armourers & quarter master sergeant	122 00
Charges attending the bringing to Albany of George H. M'Lean, apprehended on the northern frontier and sent to the Governor as a spy.	200 00
Compensation to persons employed in superintending the transportation and delivery of arms, &c. including travelling expenses.	488 41
Special Guard ordered out at the request of the frontier inhabitants of Mexico.	48 63
Incidental expenses, consisting of printing, stationery, postage, and a variety of miscellaneous charges.	863 15 1-2
Advances to sundry persons by the Governor, for which accounts and vouchers of expenditure, have not yet been rendered by those persons.	15,858 34
	<hr/> 41,238 28

EXPENDITURES under the 13th Section.

For completing the fortifications erecting under the authority of the state on Staten Island, including \$8,887 71 in the hands of the commissioners to superintend the erection of those fortifications not yet accounted for.	22,806 18
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EXPENDITURES under the 14th Section.

For erecting an arsenal at Malone, in Franklin county.	5,004 88
erecting an arsenal in Richmond county.	2,400 29
advances by the Governor, for which accounts of expenditure have not yet been received.	2000
	<hr/> 9,405 17

\$155,874 56 1-2

Besides the sums drawn by the Governor, as above stated, the following have been drawn in virtue of said act by the assistant Commissaries, viz.

For their salaries,	433 86
Pay of arsenal guards,	2,296 50
	<hr/> 2,730 36

It is proper to observe, that the *charges of expenditure are, in some cases, so blended, as to render it impracticable in every instance, to separate and place all under their proper head.* It has, however, been done as accurately as the nature of the accounts and vouchers would admit. The advances made by the Governor on unclosed contracts and unsettled accounts, cannot of course be placed under any particular head at this time.

All which is respectfully submitted,

ARCH'D. M'INTYRE, *Comp't.*

Comptroller's Office, April 3, 1813.

P.

Copy of a certificate of John Ely, Jun.

At the request of Mr. M'Intyre, the Comptroller, I certify that I have several times heard his Excellency Daniel D. Tompkins, late Governor of this State, say, that he feared that some of the vouchers rendered by him to the Comptroller were lost, and that in particular, *two of them, which he named, were missing*, though it clearly appeared from the Comptroller's report to the Legislature in 1813, that they had once been in his (the Comptroller's) possession. One of these vouchers was for the purchase of cannon ball, &c. picked up on the Niagara or Sackett's Harbor frontier, and the other

was for a vessel on Lake Ontario. They are described in the above mentioned report as follows :

"Purchase of cannon ball picked up and for ammunition, &c. taken from the enemy, D.131.

"Purchase of a boat called the Industry, and a bark canoe, 503."

The Comptroller and myself took notice, that these were missing, when we were examining Governor Tompkins' accounts in the winter of 1817—18, and I understood last spring, that the Comptroller mentioned the circumstance to Governor Tompkins.

I had occasion to call on the late Governor at his lodgings, on official business, just before he left this city in August last; and in the course of the conversation between us he alluded to these charges and inquired whether I recollected any others which had formerly been made by him to the State, but which were not now passed to his credit, and were missing. To which I replied in the negative.

I will add, that as I have had a great deal to do with the examination and arrangement of the Governor's vouchers, I am very certain that none of them have been lost, suppressed or mislaid in the Comptroller's office, and that if they had been, it could scarcely have happened without my knowledge; nor do I believe that any of them have been purloined from the office, by any person belonging or not belonging thereto.

Albany, December 8, 1819.

JOHN ELY, Jr.

Q.

Copy of a letter from the Comptroller to Ferris Pell, Esq.

STATE OF NEW-YORK, COMPTROLLER'S OFFICE,

Albany, September 15, 1819.

SIR,

Understanding that your duties will soon draw you to Washington, I have to request that you will be so good, whilst there, as to ascertain whether the following charges were made by Governor Tompkins in his accounts against the United States, viz: Cannon ball picked up, and ammunition, &c. taken from the enemy, D 131

Boat Industry and a bark canoe. 503

The first of the above will probably be composed of two or more vouchers, and the latter of two; and will be so charged, if charged at all, in the Vice President's abstracts; and you will therefore please to look for items of the above description to make up the said sums. I cannot be more particular in my specification of the charges as the only document to which it is now in my power to refer, is a report made by me to the Assembly in April, 1813, in which the items were not given in detail; but the expenditures, stated under different heads merely.

Circumstances have rendered it necessary that I should be informed of the above and I beg you will therefore favor me by making the search, and inform me of the result as soon as your convenience will permit.

I have the honor to be,
Your obed't serv't.

FERRIS PELL, Esq.

ARCH'D. MCINTYRE.

R.

Copy of Mr. Pell's Reply.

SIR,

NEW-YORK, October 1, 1819.

I returned to this place yesterday. While at Washington, I attended to the request contained in your letter of the 15th ult. and can satisfy you in part only.

As to the first item, your statement is too vague. You say that it is made up of several small sums, paid to several different persons—but you neither give the respective sums, nor the names of the persons. Until you furnish one or the other, I doubt if the fact can be ascertained.

As to the second item, there is no difficulty. It is contained in abstract B. of the Vice President's accounts, has been allowed by the War Department, and passed to his credit. The entry is as follows :

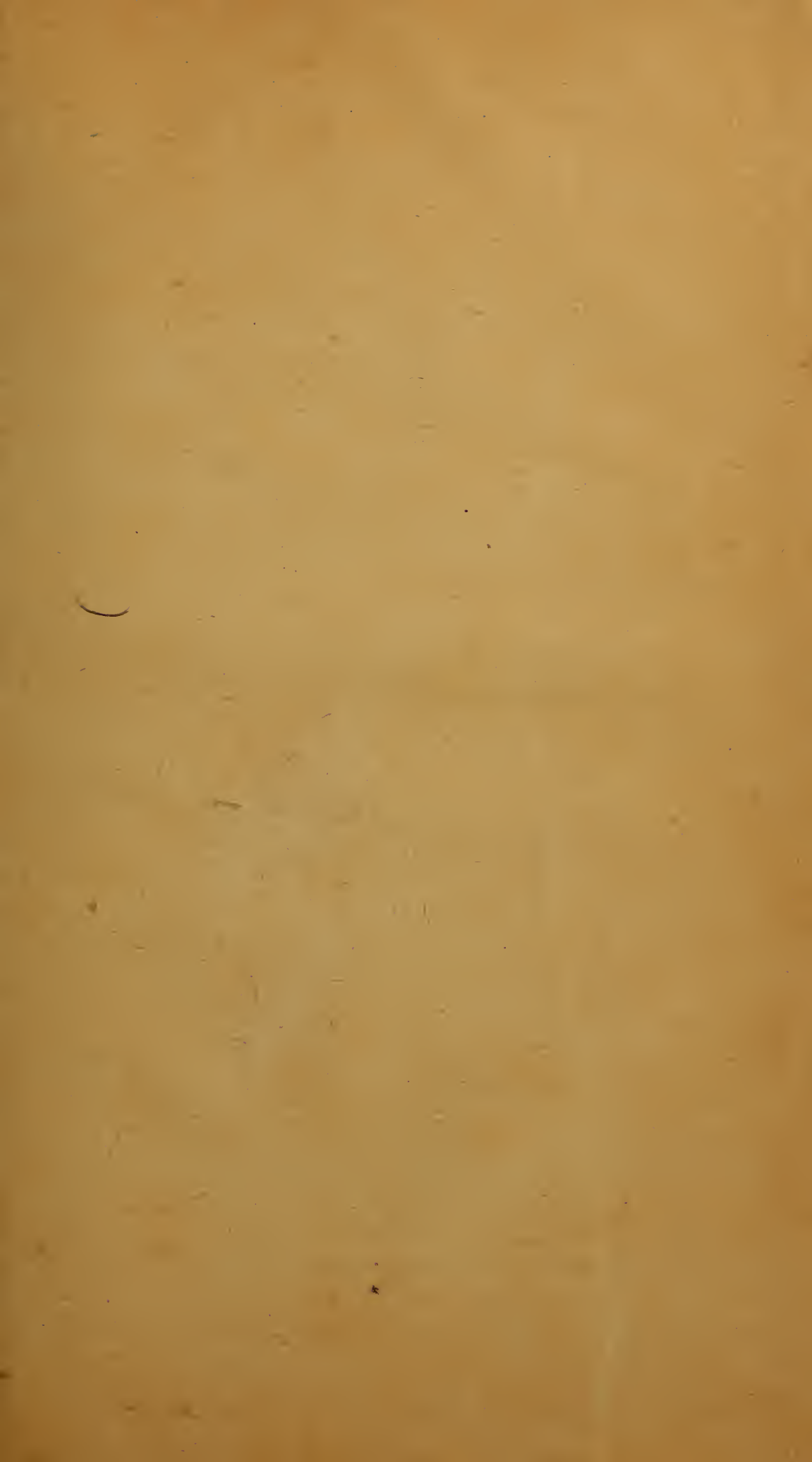
No. 306—1812 Dec. 29.—Hoel Lawrence, for boat Industry, with her tackle, &c. complete, D.500 00

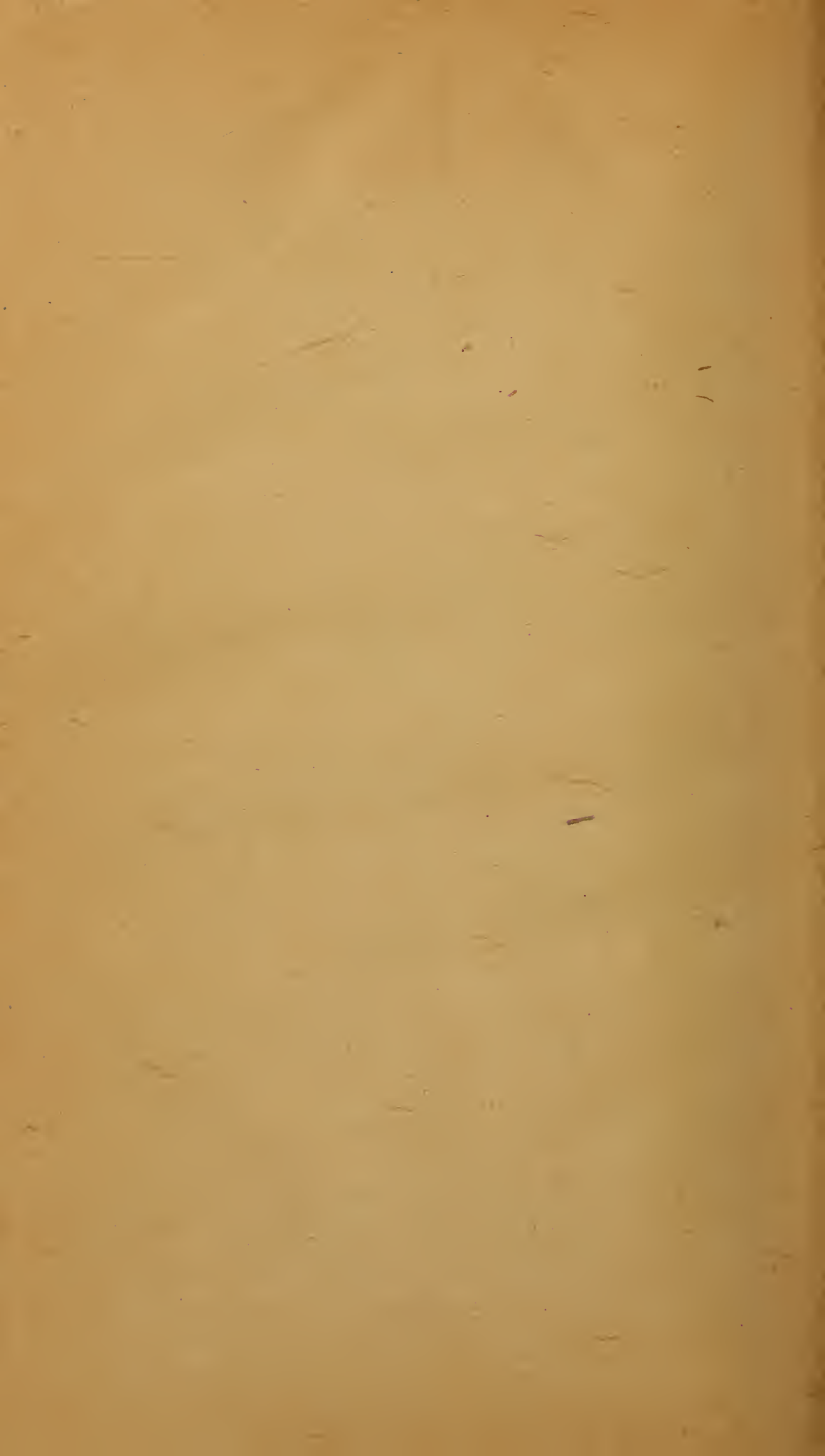
Will you be so good as to inform me when the claims, which you were directed by the last Legislature to pay, and which I am required to exhibit to the War Department, will be ready. This is a season of leisure at Washington, and they would now receive prompt attention.

I am, dear sir,
with much respect,
Your obed't serv't.

TO ARCHIBALD MCINTYRE, Esq.

FERRIS PELL.







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